

2019 State Tax Commission Classification Appeals									
Petition No	Owner Name	County	Unit	Unit Type	Parcel Code	Current Class	Requested Class	Response Req. Class	STC Staff Req. Class
19-001	David Patchak	Allegan	Wayland	Township	03-24-028-005-00	Residential Real	Agricultural Real	Residential Real	Residential Real
19-002	Michael Talsma	Chippewa	Rudyard	Township	011-083-003-00	Residential Real	Agricultural Real	Residential Real	Residential Real
19-003	Robert Hoffman	Oakland	Highland	Township	11-01-201-001	Residential Real	Agricultural Real	Agricultural Real	Residential Real
19-004	Jonathan and Kristin Gray	Sanilac	Worth	Township	76-261-031-100-100-00	Commercial Real	Residential Real	Commercial Real	Commercial Real

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STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

Bulletin No. 11 of 2019
October 14, 2019
Certified Interest Rates

TO: Assessing Officers and County Equalization Directors

FROM: Michigan State Tax Commission

SUBJECT: Certified Prevailing Institutional Lending Rates of Interest for the Period July 2019 through September 2019, Expressed as Percentages

	Residential	Commercial/Industrial	Agricultural
January	4.92	4.71	5.61
February	4.82	4.68	5.61
March	4.72	4.57	5.61
April	4.64	4.53	5.53
May	4.57	4.40	5.53
June	4.33	4.07	5.53
July	4.32	4.06	5.39
August	4.16	3.63	5.39
September	4.13	3.70	5.39
October			
November			
December			

Note: The use of these rates is discussed in Bulletin No. 11 of 1985 dated October 14, 1985.



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STATE OF MICHIGAN
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RACHAEL EUBANKS
STATE TREASURER

Bulletin No. 12 of 2019
October 14, 2019
Property Tax and Equalization Calendar for 2020

TO: Equalization Directors and Assessors

FROM: The State Tax Commission

SUBJECT: Property Tax and Equalization Calendar for 2020

STATE TAX COMMISSION
2020 PROPERTY TAX, COLLECTIONS AND EQUALIZATION CALENDAR

By the 1st day of each month	County Treasurer must account for and deliver to the State the State Education Tax collections on hand on or before the 15 th day of the immediately preceding month. MCL 211.43(10)
By the 15th day of each month	County Treasurer must account for and deliver to the State the State Education Tax collections on hand on the last day of the preceding month. MCL 211.43(10)
December 1, 2019	Results of equalization studies should be reported to assessors of each township and city.
December 31, 2019	<p>Tax Day for 2020 property taxes. MCL 211.2(2)</p> <p>An eligible claimant may appeal an assessment levied, a penalty or rescission under the Essential Service Assessment Act to the Michigan Tax Tribunal by filing a petition no later than December 31 in that same tax year.</p> <p>Deadline for an owner that had claimed a conditional rescission of a Principal Residence Exemption to verify to the assessor that the property still meets the requirements for the conditional rescission through a second and third year annual verification of a <i>Conditional Rescission of Principal Residence Exemption (PRE)</i> (Form 4640). MCL 211.7cc(5)</p> <p>Deadline for a land contract vendor, bank, credit union or other lending institution that had claimed a foreclosure entity conditional rescission of a Principal Residence Exemption to verify to the assessor that the property still meets the requirements for the conditional rescission through the filing of an annual verification of a foreclosure entity. MCL 211.7cc(5)</p> <p>Form 5277 <i>Affidavit to Rescind Exemption of Eligible Manufacturing Personal Property Defined in MCL 211.9(m) and 211.9(n)</i> shall be filed with the assessor of the township or city in which the personal property is located, no later than December 31 of the year in which the exempted property is no longer eligible for the Eligible Manufacturing Personal Property exemption.</p>

January 2, 2020 December 31, 2019 is a State Holiday January 1, 2020 is a State Holiday	Deadline for counties to file 2019 equalization studies for 2020 starting bases with the State Tax Commission for all classifications in all units on Form 602 (L-4018P) <i>State Tax Commission Analysis for Equalized Valuation of Personal Property</i> and Form 603 (L-4018R) <i>State Tax Commission Analysis for Equalized Valuation of Real Property</i> . [R 209.41(5)]
January 10, 2020	Except as otherwise provided in section 9m, 9n, or 9o, Assessors and/or Supervisors are required to annually send a personal property statement to any taxpayer they believe has personal property in their possession in their local unit. Form 632 (L-4175) <i>Personal Property Statements</i> must be sent or delivered no later than January 10 each year. MCL 211.19(2)(c)
January 27, 2020	Local units with an SEV of \$15,000,000 or Less: 2019 taxes collected by January 10 must be distributed within 10 business days of January 10. MCL 211.43(5) All other local units: Must distribute 2019 taxes collected within 10 business days after the 1 st and 15 th of each month except in March. MCL 211.43(3)(a)
January 31, 2020 February 1 is a Saturday	Deadline to submit STC Form 2699 (L-4143) <i>Statement of “Qualified Personal Property” by a “Qualified Business</i> with the assessor (not later than February 1). MCL 211.8a(2) Notice by certified mail to all properties that are delinquent on their 2018 property taxes (not later than February 1). MCL 211.78f(1) Property Services Division staff reports to the State Tax Commission on the progress and quality of equalization studies for each county on preliminary Form L-4030.
February 14, 2020 February 15 is Saturday February 16 is Sunday February 17 is a State Holiday	Last day to pay property taxes without the imposition of a late penalty charge equal to 3% of the tax in addition to the property tax administration fee, if any. MCL 211.44(3) The governing body may waive the penalty for the homestead property of a senior citizen, paraplegic, quadriplegic, hemiplegic, eligible service person, eligible veteran, eligible widow or widower, totally and permanently disabled or blind persons, if that person has filed a claim for a homestead property tax credit with the State Treasurer <u>before</u> February 15. Also applies to a person whose property is subject to a farmland/development rights agreement if they present a copy of the development rights agreement or verification that the property is subject to the development rights agreement <u>before</u> February 15. If statements are not mailed by December 31, the local unit may <u>not</u> impose the 3% late penalty charge. Deadline for county equalization director to publish in a newspaper, the tentative equalization ratios and estimated SEV multipliers for 2020, and to provide a copy to each assessor and board of review in the county. All notices of meetings of the boards of review must give the tentative ratios and estimated multipliers pertaining to their jurisdiction (on or before the third Monday in February). MCL 211.34a(1) A local unit of government that collects a summer property tax shall defer the collection until this date for property which qualifies. MCL 211.51(3) STC reports assessed valuations for DNR lands to assessors. MCL 324.2153(2)

February 20, 2020	<p>Deadline for taxpayer to file personal property statement with assessor.</p> <p>Form 5278 <i>Eligible Manufacturing Personal Property Tax Exemption Claim, Personal Property Statement, and Report of Fair Market Value of Qualified New and Previously Existing Personal Property (Combined Document)</i> must be completed and delivered to the assessor of the local unit not later than February 20 (postmark is acceptable) for each personal property parcel for which the Eligible Manufacturing Personal Property exemption is being claimed.</p> <p>Deadline to file the statement to claim the exemption for Eligible Personal Property - Form 5076 <i>Small Business Property Tax Exemption Claim Under MCL 211.9o</i> for any taxpayer that did not file for or was not granted the exemption in 2019. See the Guide to Small Business Taxpayer Exemption for more information. MCL 211.9o(2)</p> <p>Deadline for taxpayer to file Form 3711 <i>Report of Heavy Earth Moving Equipment Claimed as Exempt Inventory</i> if a claim of exemption is being made for heavy earth moving equipment. STC Bulletin 4 of 2001; MCL 211.19(2)</p> <p>Deadline for payments to municipalities from the Local Community Stabilization Authority: Local Community Stabilization Share revenue for county extra-voted millage, township millage, and other millages levied 100% in December. MCL 123.1357(8)(b)</p>
February 28, 2020	<p>The STC shall publish the inflation rate multiplier before March 1. MCL 211.34d(15)</p> <p>Deadline for municipalities to report inaccurate 2019 commercial personal property and industrial personal property taxable values on Form 5651 <i>Correction of 2019 Personal Property Taxable Values Used for 2019 Personal Property Tax Reimbursement Calculations</i> to the county equalization director (by February 28). The 2019 taxable value of commercial personal property and industrial personal property shall be the taxable value on May 10, 2019. MCL 123.1358(5)(e)</p>
March 2, 2020	<p>The 2020 assessment roll shall be completed and certified by the assessor (on or before the first Monday in March). MCL 211.24</p> <p>Last day for local treasurers to collect 2019 property taxes. MCL 211.78a</p>
March 3, 2020	<p>The assessor/supervisor shall submit the 2020 certified assessment roll to the Board of Review (BOR) (Tuesday after first Monday in March). MCL 211.29(1)</p> <p>Organizational meeting of Township Board of Review. MCL 211.29. City BOR may vary according to Charter provisions.</p> <p>Properties with delinquent 2018 taxes, forfeit to the County Treasurer. MCL 211.78g(1). County Treasurer adds \$175 fee per MCL 211.78g(1), as well as all recording fees and all fees for service of process or notice. MCL 211.78g(3)(d)</p> <p>2018 tax-delinquent redemptions require additional interest at non-compounded rate of ½% per month from March 1 forfeiture. MCL 211.78g(3)(b)</p> <p>County Treasurer commences settlement with local unit treasurers. MCL 211.55</p> <p>County Property Tax Administration Fee of 4% added to unpaid 2019 taxes and interest at 1% per month. MCL 211.78a(3)</p>

March 3, 2020 Cont.	Local units to turn over 2019 delinquent taxes to the County Treasurer. MCL 211.78a(2). On March 1 in each year, taxes levied in the immediately preceding year that remain unpaid shall be returned as delinquent for collection. However, if the last day in a year that taxes are due and payable before being returned as delinquent is on a Saturday, Sunday, or legal holiday, the last day taxes are due and payable before being returned as delinquent is on the next business day and taxes levied in the immediately preceding year that remain unpaid shall be returned as delinquent on the immediately succeeding business day.
March 9, 2020	The BOR must meet on the second Monday in March. This meeting must start not earlier than 9 a.m. and not later than 3 p.m. The BOR must meet one additional day during this week and shall hold at least three hours of its required sessions during the week of the second Monday in March <u>after 6 p.m.</u> MCL 211.30. Note: The governing body of a city or township may authorize an alternative starting date for the second meeting of the March Board of Review, which can be either the Tuesday or the Wednesday following the second Monday in March. MCL 211.30(2)
March 13, 2020	Within ten business days after the last day of February, at least 90% of the total tax collections on hand, must be delivered by the local unit treasurer to the county and school district treasurers. MCL 211.43(3)(b)
March 31, 2020	<p>Deadline for municipalities to report any errors identified in the 2019 personal property tax reimbursements on Form 5654 <i>Correction of Millage Rate or Other Errors for the 2019 Personal Property Tax Reimbursement Calculations</i> to the Department of Treasury (by March 31). MCL 123.1358(4)</p> <p>Deadline for municipalities to report any modifications to the 2013, 2014, or 2015 commercial personal property and industrial personal property taxable values on Form 5658 <i>Modification of 2013, 2014, and 2015 Personal Property Taxable Values Used for the 2019 Personal Property Tax Reimbursement Calculations</i> to the Department of Treasury (by March 31). MCL 123.1345(e), (o), and (z)</p> <p>Deadline for county equalization directors to report any corrected 2019 commercial personal property and industrial personal property taxable values on Form 5651 <i>Correction of 2019 Personal Property Taxable Values Used for the 2019 Personal Property Tax Reimbursement Calculations</i> to the Department of Treasury (by March 31). The 2019 taxable value of commercial personal property and industrial personal property shall be the taxable value on May 10, 2019. MCL 123.1358(5)(e)</p>
April 1, 2020	<p>District or ISD must reach agreement for summer tax collection with township or city, or county if there is a summer school levy. MCL 380.1613(2)</p> <p>Not later than April 1, local unit treasurers make final adjustment and delivery of the total amount of tax collections on hand. MCL 211.43(3)(c)</p> <p>Last day to pay all forfeited 2017 delinquent property taxes, interest, penalties and fees, unless an extension has been granted by the circuit court. If unpaid, title to properties foreclosed for 2017 real property taxes vests solely in the foreclosing governmental unit. MCL 211.78k</p>

April 1, 2020 Cont.	Assessors are required to annually provide a copy of Form 5278 <i>Eligible Manufacturing Personal Property Tax Exemption Claim, Personal Property Statement, and Report of Fair Market Value of Qualified New and Previously Existing Personal Property (Combined Document)</i> and Form 5277 <i>Affidavit to Rescind Exemption of Eligible Manufacturing Personal Property Defined in MCL 211.9(m) and 211.9(n)</i> and other parcel information required by the Department of Treasury in a form and manner required by the Department no later than April 1 of each year. MCL 211.9m and 9n Separate tax limitations voted after April 1 of any year are not effective until the subsequent year. MCL 211.205i(2)
April 2, 2020	Each Downtown Development Authority, Tax Increment Finance Authority, Local Development Finance Authority, Corridor Improvement Authority, Water Resource Improvement Authority, and Neighborhood Improvement Authority shall send a copy or an electronic mail link of its currently adopted development plan or its currently adopted tax increment finance plan, if separate from the development plan, to the Department of Treasury. MCL 125.4912
April 6, 2020	On or before the first Monday in April, the BOR must complete their review of protests of assessed value, taxable value, property classification or denial by assessor of continuation of qualified agricultural property exemption. MCL 211.30a
April 8, 2020	The Township Supervisor or assessor shall deliver the completed assessment roll, with BOR certification, to the county equalization director not later than the tenth day after adjournment of the BOR or the Wednesday following the first Monday in April, whichever date occurs first. MCL 211.30(7) An assessor shall file Form 606 (L-4021) <i>Assessment Roll Changes Worksheet</i> with the County Equalization Department, and Form 607 (L-4022) <i>2018 Report of Assessment Roll Changes and Classification</i> (signed by the assessor) with the County Equalization Department and the STC, immediately following adjournment of the board of review. (STC Administrative Rule: R 209.26(6a), (6b)). Form 607 (L-4022) <u>must</u> be signed by the assessor of record. Form 4626 <i>Assessing Officers Report of Taxable Values as of State Equalization</i> due to the County.
April 14, 2020	County Board of Commissioners meets in equalization session. (Tuesday following the second Monday in April each year) MCL 209.5(1) and 211.34(1) The equalization director files a tabular statement of the county equalization adopted by the County Board of Commissioners on Form 608 (L-4024) <i>Personal and Real Property</i> prescribed and furnished by the STC immediately after adoption.
April 15, 2020	Deadline for eligible claimants to submit a certified statement and electronically submit the essential services assessment liability and late payment penalty in full for the 2019 assessment year. MCL 211.1057(4)
April 20, 2020	Equalization director files separate Form 2164 (L-4023) <i>Analysis for Equalized Valuation</i> for each unit in the county with the STC no later than the third Monday in April. STC Rule 209.41(6); MCL 211.150(4)

April 20, 2020 Cont.	<p>Allocation Board meets and receives budgets. (on or before the third Monday in April each year) MCL 211.210</p> <p>Equalization Director submits separate Form 4626 <i>Assessing Officers Report of Taxable Values as of State Equalization</i> for each unit in the county with the STC no later than the third Monday in April.</p> <p>Deadline for county treasurers to record Certificates of Forfeiture for the March 1 forfeiture parcels. MCL 211.78g(2)</p>
May 1, 2020	<p>Final day for completion of delinquent tax rolls. MCL 211.57(1)</p> <p>Deadline for filing a <i>Principal Residence Exemption (PRE) Active Duty Military Affidavit</i> (Form 4660) to allow military personnel to retain a PRE for up to three years if they rent or lease their principal residence while away on active duty. MCL 211.7dd</p> <p>Last day of deferral period for winter (December 1) property tax levies, if the deferral for qualified taxpayers was authorized by the County Board of Commissioners. MCL 211.59(3)</p> <p>Deadline for filing Form 2599 <i>Claim for Farmland (Qualified Agricultural) Exemption from Some School Operating Taxes</i> with the local assessor if the property is NOT classified agricultural or if the assessor asks an owner to file it to determine whether the property includes structures that are not exempt.</p> <p>Deadline for Department of Treasury to post the millage rate comparison reports on the Personal Property Tax Reimbursement website. MCL 123.1353(5)</p>
May 4, 2020	<p>Deadline for filing official County Board of Commissioners report of county equalization, Form 608 (L-4024) <i>Personal and Real Property-TOTALS</i>, with STC (first Monday in May). MCL 209.5(2)</p> <p>Appeal from county equalization to Michigan Tax Tribunal must be filed within 35 days after the adoption of the county equalization report by the County Board of Commissioners. MCL 205.735(3)</p> <p>Deadline for assessor to file tabulation of Taxable Valuations for each classification of property with the county equalization director on STC Form 609 (L-4025) <i>Report of Taxable Valuations Including Additions, Losses and Totals as Approved by the Board of Review</i> to be used in “Headlee” calculations (first Monday in May). MCL 211.34d(2)</p>
May 11, 2020	<p>Preliminary state equalization valuation recommendations presented by the Property Services Division staff to the State Tax Commission (second Monday in May). MCL 209.2(1)</p>
May 15, 2020	<p>Not later than this date, the State must have prepared an annual assessment roll for the state-assessed properties. MCL 207.9(1)</p> <p>Deadline for assessors to report the current year taxable value of commercial personal property and industrial personal property as of May 10, 2020 to the county equalization director (not later than May 15). MCL 123.1353(3)</p>

May 20, 2020	<p>Deadline for payments to municipalities from the Local Community Stabilization Authority:</p> <p>For underpayment of the current personal property tax reimbursement and remaining balance of Local Community Stabilization Share revenue. MCL 123.1357(8)(d)</p>
May 26, 2020 May 25 is a State Holiday	State Equalization Proceeding - Final State Equalization order is issued by State Tax Commission (fourth Monday in May). MCL 209.4
After May 26 and Before June 1, 2020	Last day for Allocation Board Hearing (not less than 8 days or more than 12 days after issuance of preliminary order). MCL 211.215
May 29, 2020	If as a result of State Equalization, the taxable value of property changes, the Equalization Director shall revise the millage reduction fractions by the Friday following the fourth Monday in May. MCL 211.34d(2)
May 31, 2020	<p>Deadline for county equalization directors to file the Personal Property Summary Report (PPSR) to the Department of Treasury. The current year taxable value of commercial personal property and industrial personal property shall be the current taxable value on May 10, 2020. MCL 123.1353(3)</p> <p>Deadline for assessors to file Form 5403 <i>Personal Property 2019 Taxable Value for Expired Tax Exemptions</i>, with the county equalization director and Department of Treasury (not later than May 31). MCL 123.1353(6)</p> <p>Deadline for assessors to file Form 5429 <i>Personal Property 2019 Taxable Value for Expired/Expiring Renaissance Zone</i> with the county equalization director and Department of Treasury (not later than May 31). MCL 123.1353(6)</p>
June 1, 2020	<p>Michigan Tax Tribunal Filing Deadline: Appeals of property classified as commercial real, industrial real, developmental real, commercial personal, industrial personal or utility personal must be made by filing a written petition with the Michigan Tax Tribunal on or before May 31 of the tax year involved. MCL 205.735a(6). (A petition required to be filed by a day during which the offices of the tribunal are not open for business shall be filed by the next business day; MCL 205.735a(8))</p> <p>Deadline for filing Form 2368 <i>Principal Residence Exemption (PRE) Affidavit</i> for exemption from the 18-mill school operating tax to qualify for a PRE for the summer tax levy. MCL 211.7cc(2)</p> <p>Deadline for filing the initial request (first year) of a <i>Conditional Rescission of Principal Residence Exemption (PRE)</i> (Form 4640) for the summer tax levy. MCL 211.7cc(5)</p> <p>Deadline for filing Form 4983 <i>Foreclosure Entity Conditional Rescission of a Principal Residence Exemption (PRE)</i> to qualify for the summer tax levy. MCL 211.7cc(5)</p> <p>Assessment Roll due to County Treasurer if local unit is not collecting summer taxes. MCL 211.905b(6)(a)</p> <p>Last day to send the first notice to all properties that are delinquent on 2019 taxes. MCL 211.78b</p>

<p>June 1, 2020 Cont.</p>	<p>No later than June 1, the County Treasurer delivers to the State Treasurer a statement listing the total amount of state education tax (SET) not returned delinquent, collected by the County Treasurer, and collected and remitted to the County Treasurer by each city or township treasurer, also a statement for the county and for each city or township of the number of parcels from which the SET was collected, the number of parcels for which SET was billed, and the total amount retained by the County Treasurer and by the City or Township Treasurer. MCL 211.905b(12)</p> <p>Requests are due from a Brownfield Redevelopment Authority, Tax Increment Finance Authority, Local Development Financing Authority or Downtown Development Authority for state reimbursements of tax increment revenue decreases as a result of the MBT reduction in personal property taxes (not later than June 1). Form 4650; P.A. 154-157 of 2008.</p> <p>Deadline for notifying protesting taxpayers in writing of Board of Review Action (by the first Monday in June). MCL 211.30(4)</p> <p>County Equalization Director calculates current year millage reduction fractions including those for inter-county taxing jurisdictions. The completed, verified Form 612 (L-4028) <i>2018 Millage Reduction Fraction Computation</i> is filed with the County Treasurer and the STC on or before the first Monday in June. MCL 211.34d(3)</p> <p>The Department of Treasury shall rescind for the 2019 assessment year any Eligible Manufacturing Personal Property (EMPP) exemption described in MCL 211.9m and 211.9n granted for any parcel for which the essential services assessment payment in full and any penalty due have not been received or for which the department discovers that the property is not eligible (no later than the first Monday in June) MCL 211.1057(5)(a)</p> <p>Upon request of the Department of Treasury, the State Tax Commission shall issue an order to rescind for the 2019 assessment year any exemption under section MCL 211.9f which was approved after 2013 for any parcel for which the essential services assessment payment in full and any penalty due have not been received or for which the State Tax Commission discovers that the property is not eligible personal property. (no later than the first Monday in June) MCL 211.1057(5)(b)</p> <p>Upon request of the Department of Treasury, the State Tax Commission shall issue an order to rescind for the 2019 assessment year any exemption for eligible personal property subject to an extended industrial facilities exemption certificate under MCL 207.561a for which the essential services assessment payment in full and any penalty due have not been received or for which the department discovers that the property is not eligible personal property. (no later than the first Monday in June) MCL 211.1057(5)(c)</p> <p>Upon request of the Department of Treasury, the State Tax Commission shall issue an order to rescind for the 2019 assessment year any extended exemption for eligible personal property under MCL 211.9f(8)(a) for any parcel for which the essential services assessment payment in full and any penalty due have not been received or for which the department discovers that the property is not eligible personal property. (no later than the first Monday in June) MCL 211.1057(5)(d)</p>
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June 7, 2020	Deadline for county equalization directors to compile and report the 2020 taxable value of commercial personal property and industrial personal property for each municipality levying a millage in more than one county on the Personal Property Inter-County Summary Report (PPSR-IC) to the Department of Treasury (not later than June 7). The 2020 taxable value of commercial personal property and industrial personal property shall be the taxable value on May 10, 2020. MCL 123.1353(3)
June 8, 2020	Allocation Board must issue final order not later than the second Monday in June. MCL 211.216
June 15, 2020	<p>Deadline for submission of Water Pollution Control PA 451 of 1994 Part 37 and Air Pollution Control PA 451 of 1994 Part 59 tax exemption applications to the State Tax Commission. Note: Applications for the above exemption programs received on or after June 16 shall be considered by the Commission contingent upon staff availability.</p> <p>Deadline for the assessor's report to the STC on the status of each Neighborhood "homestead" exemption granted under the Neighborhood Enterprise Zone Act. MCL 207.786(2)</p> <p>Deadline for foreclosing governmental units to file petition for tax foreclosure with the circuit court clerk for the March 1, 2020 forfeitures. MCL 211.78h(1)</p> <p>Deadline for Tax Increment Finance (TIF) Authorities to file the TIF loss reimbursement claims - Form 5176 <i>Request for State Reimbursement of Tax Increment Finance Authority Personal Property TIF Loss for NON-Brownfield Authorities</i>, Form 5176BR <i>Request for State Reimbursement of Tax Increment Finance Authority Personal Property TIF Loss for Brownfield Authorities</i>, or Form 5176ICV <i>Tax Increment Financing Personal Property Loss Reimbursement for Authorities with Increased Captured Value Loss</i>. MCL 123.1356a(3)</p>
June 22, 2020	Deadline for equalization directors to file tabulation of final Taxable Valuations with the State Tax Commission on Form 2795 (L-4046) (fourth Monday in June). MCL 211.27d
June 30, 2020	<p>Summer Tax Levy for School Millage Detail and Tax Roll. MCL 380.1613(4)(c). Before June 30 the County Treasurer or the treasurer of the school district or intermediate school district shall spread the taxes being collected.</p> <p>County Treasurer to spread summer SET and County Allocated and Prepare Tax Roll MCL 211.905b(6)(b). Not later than June 30, the county treasurer or the state treasurer shall spread the millage levied against the assessment roll and prepare the tax roll.</p> <p>Deadline for classification appeals to STC. MCL 211.34c(6). A classification appeal must be filed with the STC in writing on Form 2167 (L-4100) <i>Property Owner Petition for Change of Property Classification</i> (June 30).</p> <p>Deadline for County Equalization Director to file Interim Status Report of the ongoing study for the current year. [R 209.41(4)]</p> <p>Township Supervisor shall prepare and furnish the summer tax roll before June 30 to the Township Treasurer with supervisor's collection warrant attached if summer school taxes are to be collected. MCL 380.1612(1)</p>

July 1, 2020	Taxes due and payable in those jurisdictions authorized to levy a summer tax. (Charter units may have a different due date). MCL 211.44a(3) and (4)
July 7, 2020	Deadline for governmental agencies to exercise the right of refusal for 2019 tax foreclosure parcels. (first Tuesday in July) MCL 211.78m(1)
July 21, 2020	<p>The July BOR may be convened to correct a qualified error (Tuesday after the third Monday in July). MCL 211.53b. The governing body of the city or township may authorize, by adoption of an ordinance or resolution, one or more of the following alternative meeting dates for the purposes of this section. An alternative meeting date during the week of the third Monday in July. MCL 211.53b(9)(b)</p> <p>For taxes levied after December 31, 2012, an owner who owned and occupied a principal residence on June 1 or November 1 for which the exemption was not on the tax roll may file an appeal with the July Board of Review in the year for which the exemption was claimed or the immediately succeeding three years. MCL 211.7cc(19)</p> <p>An owner of property that is Qualified Agricultural Property on May 1 may appeal to the July Board of Review for the current year and the immediately preceding year if the exemption was not on the tax roll. MCL 211.7ee(6)</p> <p>July BOR may hear appeals for current year only for poverty exemptions, <u>but not</u> poverty exemptions denied by the March Board of Review. MCL 211.7u, STC Bulletin No. 6 of 2017.</p>
July 31, 2020	<p>Michigan Tax Tribunal Filing Deadline: Appeals of property classified as residential real, agricultural real, timber-cutover real or agricultural personal must be made by filing a written petition with the Michigan Tax Tribunal on or before July 31 of the tax year involved. MCL 205.735a(6)</p> <p>Form 170 <i>Industrial Facilities Exemption Treasurer's Report</i> must be filed with the Property Services Division on or before July 31 of the tax year involved.</p> <p>A protest of assessed valuation or taxable valuation or the percentage of Qualified Agricultural Property exemption subsequent to BOR action, must be filed with the Michigan Tax Tribunal, in writing on or before July 31.</p>
August 1, 2020	<p>Deadline for local school districts and intermediate school districts to file Form 5451 <i>2020 Debt Millage Rate for Personal Property Tax Reimbursement to School District or Intermediate School District (ISD)</i> (by August 1). MCL 123.1353(4)</p> <p>Deadline for local school districts to file Form 5609 <i>2020 Hold Harmless Millage Rate for Personal Property Tax Reimbursement</i> (by August 1). MCL 123.1353(4)</p> <p>Deadline for a county, township, village, city, or local authority to file Form 5608 <i>Portion of 2020 Essential Services Millage Rate Dedicated for Cost of Essential Services</i> (by August 1). MCL 123.1353(7)</p> <p>Deadline for a municipality to file Form 5613 <i>Millage Rate Correction for 2020 Personal Property Tax Reimbursement Calculations</i> (by August 1). MCL 123.1358(4)</p>

August 15, 2020	Deadline to certify 2020 essential services assessment statement and electronically submit essential services assessment in full to the Department of Treasury without late payment penalty. MCL 211.1057
August 17, 2020	Deadline for taxpayer to file appeal directly with the Michigan Tax Tribunal if final equalization multiplier exceeds tentative multiplier and a taxpayer's assessment, as equalized, is in excess of 50% of true cash value (by the third Monday in August). MCL 205.737(7)
September 1, 2020	Last day to send second notice by first class mail to all properties that are delinquent on 2019 taxes. MCL 211.78c
September 14, 2020	<p>Summer Taxes Due: Summer taxes due, unless property is located in a city with a separate charter due date (Sept 14). MCL 211.905b(10), MCL 380.1613(4)(e). MCL 211.107</p> <p>Interest of 1% per month will accrue if the payment is late for the State Education Tax and County Taxes that are part of the summer tax collection. MCL 211.905b(9) and 211.44a(6). Note: date may be different depending on the city charter.</p> <p>Last day of deferral period for summer property tax levies, if the deferral for qualified taxpayers. MCL 211.51(7).</p>
September 15, 2020	Deadline to amend a previously certified 2020 essential services assessment statement. MCL 211.2057
September 30, 2020	<p>Clerk of township or city delivers to supervisor and county clerk a certified copy of all statements, certificates, and records of vote directing monies to be raised by taxation of property. MCL 211.36(1)</p> <p>Financial officer of each unit of local government computes tax rates in accordance with MCL 211.34d and MCL 211.34 and governing body certifies that rates comply with Section 31, Article 9, of 1963 Constitution and MCL 211.24e, Truth in Taxation, on Form 614 (L-4029) <i>Tax Rate Request</i> (on or before September 30)</p>
October	County Prosecutor is obligated by statute to furnish legal advice promptly regarding the apportionment report. A County Board of Commissioners shall not authorize the levy of a tax unless the governing body of the taxing jurisdiction has certified that the requested millage has been reduced, if necessary, in compliance with Section 31 of Article 9 of the State Constitution of 1963 and MCL 211.34d, 211.37 and 211.34(1). The County Board also receives certifications that Truth in Taxation hearings have been held if required. MCL 211.24e
October 1, 2020	County Treasurer adds \$15 for each parcel of property for which the 2017 real property taxes remain unpaid. MCL 211.78d
October 15, 2020	<p>The assessor reports the status of real and personal Industrial Facility Tax property to STC. MCL 207.567(2)</p> <p>Governmental units report to the STC on the status of each exemption granted under the Commercial Redevelopment Act. MCL 207.666</p>

October 15, 2020 Cont.	<p>Qualified local governmental units report to the STC on the status of each exemption granted under the Commercial Rehabilitation Act. MCL 207.854</p> <p>Qualified local governmental units report to the STC on the status of each exemption granted under the Obsolete Property Rehabilitation Act. MCL 125.2794</p> <p>The assessor's annual report of the determination made under MCL 207.783(1) to each taxing unit that levies taxes upon property in the local governmental unit in which a new facility or rehabilitated facility is located and to each holder of the Neighborhood Enterprise Zone certificate. MCL 207.783(2)</p>
October 20, 2020	<p>Deadline for payments to municipalities from the Local Community Stabilization Authority:</p> <p>Local Community Stabilization Share revenue for county allocated millage and other millages not levied 100% in December. MCL 123.1357(8)(a) and (c)</p>
October 30, 2020 October 31 is a Saturday November 1 is a Sunday	<p>October apportionment session of the County Board of Commissioners to examine certificates, direct spread of taxes in terms of millage rates to be spread on Taxable Valuations (not later than October 31). MCL 211.37</p> <p>Deadline for filing <i>Principal Residence Exemption Affidavit</i> (Form 2368) for exemption from the 18-mill school operating tax to qualify for a PRE for the winter tax levy (on or before November 1). MCL 211.7cc(2)</p> <p>Deadline for filing the initial request (first year) of a <i>Conditional Rescission of Principal Residence Exemption (PRE)</i> (Form 4640) for the winter tax levy. MCL 211.7cc(5)</p> <p>Deadline for filing for <i>Foreclosure Entity Conditional Rescission of a Principal Residence Exemption (PRE)</i> (Form 4983) to qualify for the winter tax levy. MCL 211.7cc(5)</p>
November 2, 2020 October 31 is a Saturday November 1 is a Sunday	<p>Deadline for submission of New Personal Property PA 328 of 1998, Obsolete Property PA 146 of 2000, Commercial Rehabilitation PA 210 of 2005, Neighborhood Enterprise Zone PA 147 of 1992, Charitable Nonprofit Housing PA 612 of 2006, Commercial Facilities PA 255 of 1978 and Industrial Facilities PA 198 of 1974 tax exemption applications to the State Tax Commission. Note: Applications for the above exemption programs received after November 2 shall be considered by the Commission contingent upon staff availability.</p>
November 5, 2020	<p>Township Supervisor shall notify Township Treasurer of the amount of county, state and school taxes apportioned in township to enable treasurer to obtain necessary bond for collection of taxes (on or before November 5). MCL 211.43(1)</p>
November 16, 2020	<p>Form 600 (L-4016) <i>Supplemental Special Assessment Report</i>, due to the STC.</p>
November 25, 2020 November 28 is a Saturday November 27 is a State Holiday November 26 is a State Holiday	<p>Township Treasurer gives County Treasurer a bond running to the county in the actual amount of county, state and school taxes (on or before November 28). MCL 211.43(2)</p>

November 30, 2020	<p>Deadline for payments to municipalities from the Local Community Stabilization Authority:</p> <p>Local Community Stabilization Share revenue to municipalities with state facilities under 1977 PA 289, MCL 141.951 to 141.956 and to municipalities that incur certain costs of required and allowable health services under 1978 PA 369, MCL 333.2475. MCL 123.1357(8)(e)</p>
December 1, 2020	<p>County Equalization Director submits apportionment millage report to the STC. MCL 207.12</p> <p>County Treasurer delivers to Township Supervisor a signed statement of approval of the bond and the Township Supervisor delivers the tax roll to the Township Treasurer.</p> <p>Deadline for foreclosing governmental units to transfer list of unsold 2020 tax foreclosure parcels to the clerk of the city, township, or village in which the parcels are located (on or before December 1). MCL 211.78m(6)</p> <p>2020 taxes due and payable to local unit treasurer are a lien on real property. Charter cities or villages may provide for a different day. MCL 211.40</p> <p>Results of equalization studies should be reported to assessors of each township and city.</p>
MTT Note:	<p>Appeal to Michigan Tax Tribunal of a contested tax bill must be filed within 60 days after the mailing of the tax bill that the taxpayer seeks to contest. MCL 205.735. (Limited to arithmetic errors)</p>
December 15, 2020	<p>Special Board of Review meeting may be convened by assessing officer to correct qualified errors (Tuesday after the second Monday in December). MCL 211.53b. The governing body of the city or township may authorize, by adoption of an ordinance or resolution, one or more of the following alternative meeting dates for the purposes of this section: An alternative meeting date during the week of the second Monday in December. MCL 211.53b(7)</p> <p>For taxes levied after December 31, 2011, an owner who owned and occupied a principal residence on June 1 or November 1 for which the exemption was not on the tax roll may file an appeal with the December Board of Review in the year for which the exemption was claimed or the immediately succeeding three years. MCL 211.7cc(19)</p> <p>An owner of property that is Qualified Agricultural Property on May 1 may appeal to the December Board of Review for the current year and the immediately preceding year if the exemption was not on the tax roll. MCL 211.7ee(6)</p> <p>December Board of Review to hear appeals for current year poverty exemptions only, but not poverty exemptions denied by the March Board of Review. MCL 211.7u, STC Bulletin No. 6 of 2017</p>
December 31, 2020	<p>Tax Day for 2021 property taxes. MCL 211.2(2)</p> <p>All taxes due and liens are canceled for otherwise unsold 2020 tax foreclosure parcels purchased by the state or transferred to the local unit or the Michigan Land Bank Fast Track Authority. MCL 211.78m(11) and (12)</p>

<p>December 31, 2020 Cont.</p>	<p>An eligible claimant may appeal an assessment levied, a penalty or rescission under the Essential Service Assessment Act to the Michigan Tax Tribunal by filing a petition no later than December 31 in that same tax year.</p> <p>The Department of Treasury may appeal the 2020 classification of any assessable property to the Small Claims Division of the Michigan Tax Tribunal. MCL 211.34c(7)</p> <p>Deadline for an owner that had claimed a conditional rescission of a Principal Residence Exemption to verify to the assessor that the property still meets the requirements for the conditional rescission through a second and third year annual verification of a <i>Conditional Rescission of Principal Residence Exemption (PRE)</i> (Form 4640). MCL 211.7cc(5)</p> <p>Deadline for a land contract vendor, bank, credit union or other lending institution that had claimed a foreclosure entity conditional rescission of a Principal Residence Exemption to verify to the assessor that the property still meets the requirements for the conditional rescission through the filing of an annual verification of a foreclosure entity. (MCL 211.7cc(5))</p> <p>Form 5277 <i>Affidavit to Rescind Exemption of Eligible Manufacturing Personal Property Defined in MCL 211.9(m) and 211.9(n)</i> shall be filed with the assessor of the township or city in which the personal property is located, no later than December 31 of the year in which the exempted property is no longer eligible for the Eligible Manufacturing Personal Property exemption.</p>
<p>January 4, 2021 December 31 is a State Holiday January 1 is a State Holiday January 2 is a Saturday January 3 is a Sunday</p>	<p>Deadline for counties to file 2020 equalization studies for 2021 starting bases with State Tax Commission (STC) for all classifications in all units on Form 602 (L-4018P) <i>State Tax Commission Analysis for Equalized Valuation of Personal Property</i> and Form 603 (L-4018R) <i>State Tax Commission Analysis for Equalized Valuation of Real Property</i>. [R 209.41(5)]</p>



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RACHAEL EUBANKS
STATE TREASURER

Bulletin No. 13 of 2020
October 14, 2019
2020 Property Tax Appeal Procedures

2020 PROPERTY TAX APPEAL PROCEDURES

Type of Appeal	Board of Review	Treasury	Tax Commission	Tribunal
2020 Assessed Value and/or Tentative Taxable Value	March 2020*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	<p>June 1, 2020, Developmental, Commercial or Utility Personal Class by Petition</p> <p>July 31, 2020 Residential, Timber-Cutover or Agricultural Class by Petition</p>
2020 Poverty Exemptions Under MCL 211.7u	March 2020* <u>OR</u>	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	July 31, 2020 by Petition
	July or Dec 2020*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 Days of Denial by Petition
2020 Assessment Classification	March 2020*	NO REVIEW AUTHORITY	June 30, 2020	NO REVIEW AUTHORITY except for appeals filed by Treasury
Denial by Assessor of Eligible Manufacturing Personal Property Exemption (MCL 211.9m and 211.9n)	March 2020*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 days after date of notice of denial by Petition

QUALIFIED AGRICULTURAL PROPERTY EXEMPTIONS

Type of Appeal	Board of Review	Treasury	Tax Commission	Tribunal
Denial by Assessor of Continuation of 2018 Qualified Agricultural Exemption for 2020	March 2020*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	July 31, 2020 by Petition
Denial by Assessor of Qualified Agricultural Exemption for 2020	July or Dec. 2020 for 2020 Exemption Only *	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 Days of Board of Review Action by Petition
Qualified Agricultural Exemption which was NOT on the 2019 and/or 2020 Tax Roll	July or Dec. 2020 for 2019 and/or 2020 Exemption*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 Days of Board of Review Action by Petition

PRINCIPAL RESIDENCE EXEMPTIONS

Type of Appeal	Board of Review	Treasury	Tax Commission	Tribunal
Denial by Assessor OR by auditing County of Principal Residence Exemption for 2017, 2018, 2019, 2020	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 days after date of notice of denial by Petition
Principal Residence Exemption which was NOT on the 2017, 2018, 2019 and/or 2020 Tax Roll	July or Dec. 2020*	Within 35 Days of Board of Review Action	NO REVIEW AUTHORITY	Within 35 Days of Final Decision by Department of Treasury by Petition
Denial by Assessor due to Rescission of Principal Residence Exemption	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 days after date of notice of denial by Petition
Treasury Denial of Principal Residence Exemption	NO REVIEW AUTHORITY	Within 35 days after date of notice of denial	NO REVIEW AUTHORITY	Within 35 days of the final decision by Department of Treasury by Petition

***Contact your local unit of government for the dates of the Board of Review**

Small Business Property Tax Exemption Claim Under MCL 211.9o

This form is to be filed with the local unit (City or Township) where the personal property is located. **Please contact the local unit where the personal property is located for their mailing address.** This form **IS NOT** to be mailed to the Michigan Department of Treasury or Michigan State Tax Commission. This form **must be filed no later than February 20, 2020 (postmark is acceptable)**. Late filed forms may be filed directly with the 2020 March Board of Review prior to the closure of the March Board.

This form must be filled out in its entirety. Failure to fill out the form completely can be cause for denial of the exemption. Taxpayers should pay particular attention to including contact information, including phone number and email address.

General Information

Business Name		
Name and Mailing Address of Owner(s) or Partners (if sole proprietorship or partnership) - attach a separate sheet if necessary		
Name of Local Unit of Government City: _____ Township: _____ Village: _____		County Where the Property is Located
Parcel Number	Assumed Name(s) Used by Legal Entity (if any)	Owner Telephone Number
Date Business Began in Local Tax Collecting Unit	Description of Owner's Business Activity	
Name, Telephone Number and Email Address of the Person in Charge of Personal Property Records		Address Where Personal Property Records are Kept
Names of all other businesses having personal property, including any leasehold improvements assessed as personal property at the location(s) included in this form. (Attach additional sheets as necessary.)		
List all addresses where any personal property owned by, leased to, or in the possession of the owner listed above or a related entity is located within the local tax collecting unit. (Attach additional sheets as necessary.)		

The undersigned certifies that:

- I am the owner of the commercial personal property and/or industrial personal property being claimed as exempt or I am the duly authorized agent.
- The True Cash Value of all the Personal Property, as defined by MCL 211.9o located within the local tax collecting unit indicated above, that is owned by, leased to, or in the possession of the owner or related entity was less than \$80,000 on December 31, 2019.
- The following procedures were used to determine that the True Cash Value of the Eligible Personal Property was less than \$80,000 on December 31, 2019:
 - The determination of True Cash Value was based on the State Tax Commission's recommended valuation procedures as set forth on Form 632 (L-4175), *Personal Property Statement*.
 - The determination of True Cash Value includes all assessable personal property, located within the city or township listed on this form that is owned by, leased to, or in the possession of the owner or related entity. This shall include all trade fixtures and may include leasehold improvements not assessed as real property. Attach an explanation if not all personal property is included.
- I understand that according to MCL 211.9o, I am required to maintain and provide access to books and records for audit purposes as provided in section 22.
- All of the information contained within Form 5076 is true and accurate and to the best of my knowledge and belief, and I acknowledge a fraudulent claim for exemption under MCL 211.9o is subject to the penalties as provided for in section 21(2).

Printed Name	Title	Date
Signature		

LOCAL UNIT USE ONLY

Date Received

Instructions for Small Business Property Tax Exemption Claim Under MCL 211.9o (Form 5076)

MCL 211.9o provides for a personal property tax exemption for “eligible personal property”. This is commonly referred to as the Small Business Taxpayer Exemption. MCL 211.9o defines “eligible personal property” as meeting all of the following criteria:

- The personal property must be classified as industrial personal property or commercial personal property as defined in MCL 211.34c or would be classified as industrial personal property or commercial personal property if not exempt and
- The combined true cash value of all industrial personal property and commercial personal property owned by, leased by or in the possession of the owner or a related entity claiming the exemption is less than \$80,000 in the local tax collecting unit and
- The property is not leased to or used by a person that previously owned the property or a person that, directly or indirectly controls, is controlled by, or under common control with the person that previously owned the property.

In order to claim this exemption, this form **must be filed with the local unit (City or Township) where the personal property is located** no later than **February 20, 2020 (postmark is acceptable)**. This form IS NOT to be mailed to the Michigan Department of Treasury or the Michigan State Tax Commission. **Please contact the local unit where the personal property is located for their mailing address.** Late filed forms may be filed directly with the local unit March Board of Review prior to the closure of the March Board of Review. Taxpayers must contact the local unit directly to determine the March Board of Review dates.

Taxpayers must appear in person or have a representative appear on their behalf in order to late file with the March Board of Review.

Once the exemption is granted, the taxpayer will continue to receive the exemption until they no longer qualify for the exemption. Once they no longer qualify, the taxpayer is required to file a rescission form and a personal property statement no later than February 20th of the year that the property is no longer eligible. Failure to file the rescission form will result in significant penalty and interest as prescribed by P.A. 132 of 2018: “An owner who fails to file a rescission and whose property is later discovered to be ineligible for the exemption is subject to repayment of any additional taxes with interest at a rate of 1% per month or fraction of a month and penalties computed from the date the taxes were last payable without interest or penalty.”

This form will exempt property owned only by the entity filing the form. If personal property is leased to or used by an entity other than the property’s owner, the owner of that personal property must file the form for that property, not the lessee or the user. The owner may file the form and claim the exemption only if the True Cash Value of all of the commercial or industrial personal property located within the local tax collecting unit that is owned by, leased to, or in the possession of the owner or a related entity was less than \$80,000 on December 31, 2019.

This form must be filled out in its entirety. Failure to fill out the form completely can be cause for denial of the exemption. Taxpayers should pay particular attention to including contact information, including phone number and email address.

Taxpayers who file Form 5076 are not required to file a *Personal Property Statement* (Form 632) in the year they are claiming the exemption.

NOTICE: Questions regarding this form should be directed to the assessor of the city or township where the personal property is located. This form is issued under the authority of Public Act 206 of 1893. Additional detailed information on the Small Business Taxpayer Personal Property Exemption can be found on the State Tax Commission Web site at www.michigan.gov/statetaxcommission.

Gas Turbine and Diesel Electric Generator Report

This form is issued under authority of P.A. 206 of 1893. Filing is mandatory. Failure to file is punishable by fine and/or imprisonment.

Agenda Item #8**FROM:** (Name and Address of Assessor)

Name of Power Plant

Preparer's Name, Address and Telephone Number

Preparer's E-mail Address

TO: (Name and Address of Taxpayer)**INSTRUCTIONS**

The attached original cost multipliers are for use with the depreciated reproduction cost approach to value. Attach additional schedules if necessary. See Bulletin 8 of 2007 regarding self-constructed assets.

LAND - List dimensions for platted lots and acreage for large parcels.

LAND IMPROVEMENTS - List all major improvements to land such as paving, railroad sidings, fencing, tanks, water systems, docks, retaining walls, sewage treatment facilities, roads and bridges, etc., giving year built or acquired and the original cost.

BUILDINGS - List each building separately giving the year built or acquired, type of building (office, warehouse, powerhouse, garage, shed, etc.) and original cost.

AIR AND WATER POLLUTION CONTROL FACILITIES - Attach a list of exemption certificates including the certificate number, effective date and amount certified.

		COST	ASSESSOR'S CALCULATIONS
CONSTRUCTION IN PROGRESS		1a.	1b.
	Year Purchased Size		
LAND			
TOTAL		2a.	2b.
	Year in Service Description		
LAND IMPROVEMENTS			
TOTAL		3a.	3a.
	Year in Service Description		
BUILDINGS			
TOTAL		4a.	4b.
5. Replacement Parts		5a.	5b.
6. Totals from page 2		6a.	6b.
7. GRAND TOTALS		7a.	7b.
Assessor's Adjustments		True Cash Value	Assessed Value (50% of TCV)

TABLE 1: Gas Turbine Equipment

Year	Original Cost		Assessor's Calculations
2019		0.97	
2018		0.99	
2017		1.00	
2016		1.00	
2015		1.00	
2014		1.00	
2013		1.00	
2012		1.06	
2011		1.03	
2010		1.06	
2009		1.10	
2008		1.20	
2007		1.34	
2006		1.32	
2005		1.23	
2004		1.15	
2003		1.12	
2002		1.09	
2001		1.03	
2000		0.96	
1999		0.92	
1998		0.87	
1997		0.81	
1996		0.81	
1995		0.70	
1994		0.70	
1993		0.70	
1992		0.70	
1991		0.70	
1990		0.70	
1989		0.70	
1988		0.70	
1987		0.70	
1986		0.70	
1985		0.70	
1984		0.70	
1983		0.70	
1982		0.70	
Prior		0.70	
TOTALS A1			A2

TABLE 2: Diesel Electric Generator Equipment

Year	Original Cost		Assessor's Calculations
2019		0.92	
2018		0.82	
2017		0.72	
2016		0.64	
2015		0.56	
2014		0.53	
2013		0.50	
2012		0.48	
2011		0.46	
2010		0.44	
2009		0.43	
2008		0.41	
2007		0.41	
2006		0.40	
2005		0.39	
2004		0.38	
2003		0.38	
2002		0.37	
2001		0.36	
2000		0.35	
1999		0.35	
1998		0.34	
1997		0.33	
1996		0.32	
1995		0.32	
1994		0.31	
1993		0.30	
1992		0.29	
1991		0.29	
1990		0.28	
1989		0.27	
1988		0.25	
1987		0.25	
Prior		0.25	
TOTALS B1			B2

COST TOTAL (for page 2).

Taxpayer: Add Cost Total of Table 1 or 2, as applicable.

Enter total here and carry to line 6a on page 1.

TRUE CASH VALUE TOTAL (for page 2).

Assessor: Add True Cash Value Total of Table 1 or 2, as applicable.

Enter total here and carry to line 6b on page 1.

The above multipliers are to be applied to original acquisition costs to arrive at an indication of true cash value by the replacement cost less depreciation approach to value. These tables account for physical deterioration and normal obsolescence. They do not account for extraordinary obsolescence.

The above diesel multipliers are not to be used in those instances where gas turbine units are not feasible because of insufficient supplies of natural gas. In those cases, the assessor/appraiser should apply the single cycle gas turbine multipliers to the original acquisition costs of the diesel electric generator. Some diesel electric generators have experienced greatly reduced usage and may be used only for emergency situations. This may be the case with respect to older units which were originally used for 24-hour operation and located in rural areas. In such instances, the assessor/appraiser should consider a further valuation allowance not to exceed 50%.

EXCERPT FROM THE GENERAL PROPERTY TAX ACT: 211.19 (3) If a supervisor, an assessing officer, a county tax or equalization department provided for in section 34, or the state tax commission considers it necessary to require from any person a statement of real property assessable to that person, it shall notify the person, and that person shall submit the statement.

CERTIFICATION

I hereby declare that the above is a complete and true statement.

Signature of Owner (Preparer or Agent)

Signer's Title

Date

Hydroelectric Report - Real Property

This form is issued under authority of P.A. 206 of 1893. Filing is mandatory. Failure to file is punishable by fine and/or imprisonment.

FROM: (Name and Address of Assessor)

Name of Power Plant

Preparer's Name, Address and Telephone Number

Preparer's E-mail Address

TO: (Name and Address of Taxpayer)**INSTRUCTIONS**

The attached original cost multipliers are for use with the depreciated reproduction cost approach to value.

LAND - List dimensions for platted lots and acreage for large parcels.**LAND IMPROVEMENTS** - List all major improvements to land such as paving, railroad sidings, fencing, tanks, water systems, docks, retaining walls, sewage treatment facilities, roads and bridges, etc., giving year built or acquired and the original cost.**BUILDINGS** - List each building separately giving the year built or acquired, type of building (office, warehouse, powerhouse, garage, shed, etc.) and original cost.**AIR AND WATER POLLUTION CONTROL FACILITIES** - Attach a list of exemption certificates, dates, and amounts.

Attach additional schedules if necessary. See Bulletin 8 of 2007 regarding self-constructed assets.

CONSTRUCTION IN PROGRESS

		COST		ASSESSOR'S CALCULATIONS	
		1a.		1b.	
LAND	Year Purchased	Size			
		TOTAL		2a.	2b.
LAND IMPROVEMENTS	Year in Service	Description			
		TOTAL		3a.	3a.
BUILDINGS	Year in Service	Description			
		TOTAL		4a.	4b.

5. Replacement Parts

5a.

5b.

6. Grand Totals from page 4

6a.

6b.

7. GRAND TOTAL

7a.

7b.

Assessor's Adjustments	True Cash Value	Assessed Value (50% of TCV)
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Year	Hydro Structures & Improvements			Hydro Plants, Reservoirs, Dams and Waterways			Hydro Plants, Water Wheels, Turbines and Generators			Hydro Accessory Electrical Equipment		
	Accounts 331, 336, 352	Surviving Original Cost	True Cash Value	Account 332	Surviving Original Cost	True Cash Value	Account 333	Surviving Original Cost	True Cash Value	Account 334	Surviving Original Cost	True Cash Value
2019	0.9850			0.9900			0.9700			0.9704		
2018	1.0075			1.0107			0.9120			0.9936		
2017	1.0196			1.0277			0.8574			0.9967		
2016	1.0173			1.0211			0.8700			0.9795		
2015	1.0302			1.0369			0.8892			0.9934		
2014	1.0323			1.0470			0.8232			0.9845		
2013	1.0426			1.0554			0.8289			0.9940		
2012	1.0658			1.0790			0.8015			1.0206		
2011	1.0920			1.1054			0.7825			1.0389		
2010	1.0864			1.1007			0.7693			1.0426		
2009	1.0869			1.0921			0.7378			1.0689		
2008	1.1511			1.1310			0.7593			1.1123		
2007	1.1885			1.1766			0.7747			1.1747		
2006	1.2144			1.2098			0.7607			1.1938		
2005	1.2824			1.2576			0.7151			1.2403		
2004	1.3160			1.3107			0.6803			1.2029		
2003	1.3260			1.3197			0.6517			1.1851		
2002	1.3457			1.3371			0.6133			1.1811		
2001	1.3669			1.3450			0.5697			1.1589		
2000	1.4063			1.3660			0.5423			1.1441		
1999	1.4186			1.3883			0.5069			1.0904		
1998	1.4137			1.3978			0.4733			1.0226		
1997	1.4132			1.4173			0.4458			0.9545		
1996	1.4126			1.4429			0.4399			0.9514		
1995	1.4216			1.4597			0.4526			0.9974		
1994	1.4566			1.5049			0.4647			1.0267		
1993	1.4787			1.5484			0.4760			1.0609		
1992	1.4742			1.5576			0.4760			1.1009		
1991	1.4360			1.5360			0.4940			1.1221		
1990	1.4140			1.5265			0.5052			1.1593		
1989	1.4302			1.5293			0.5273			1.2156		
1988	1.4538			1.5580			0.5633			1.3676		
1987	1.4481			1.5818			0.5736			1.3783		
1986	1.4421			1.6071			0.5757			1.4060		
1985	1.4422			1.6265			0.5887			1.4174		
1984	1.4559			1.6628			0.6093			1.3948		
1983	1.4637			1.6935			0.6340			1.4407		
1982	1.4646			1.7177			0.6721			1.6208		
1981	1.5134			1.7904			0.7529			1.8046		
1980	1.5882			1.9509			0.8286			1.9559		

Year	Hydro Structures & Improvements			Hydro Plants, Reservoirs, Dams and Waterways			Hydro Plants, Water Wheels, Turbines and Generators			Hydro Accessory Electrical Equipment		
	Accounts 331, 336, 352	Surviving Original Cost	True Cash Value	Account 332	Surviving Original Cost	True Cash Value	Account 333	Surviving Original Cost	True Cash Value	Account 334	Surviving Original Cost	True Cash Value
1979	1.6667			2.1358			0.9158			2.1090		
1978	1.7608			2.2988			0.9975			2.2158		
1977	1.7910			2.3627			1.1028			2.4483		
1976	1.7685			2.3572			1.2140			2.5933		
1975	1.8639			2.5526			1.3737			3.0181		
1974	2.0801			2.9322			1.5660			3.5010		
1973	2.1880			3.0945			1.6484			3.6093		
1972	2.3407			3.2455			1.7596			3.7645		
1971	2.6143			3.4616			1.8867			3.9784		
1970	2.8352			3.6200			2.0077			4.2695		
1969	3.0500			3.8010			2.1452			4.6066		
1968	3.2468			3.8901			2.2056			4.8625		
1967	3.3550			3.9877			2.2696			5.2254		
1966	3.4707			4.0287			2.3373			5.3045		
1965	3.5946			4.0725			2.3727			5.6468		
1964	3.6600			4.1193			2.4092			5.9339		
1963	3.7278			4.0963			2.4469			5.7393		
1962	3.7278			4.0725			2.4092			5.8350		
1961	3.7278			3.9755			2.3727			5.1485		
1960	3.7981			4.0222			2.3727			4.7311		
1959	3.9471			4.0725			2.4092			4.7959		
1958	4.0260			4.0459			2.5258			4.9310		
1957	4.2830			4.1856			2.7964			5.2254		
1956	4.5750			4.3440			3.1959			5.4703		
1955	4.7929			4.4198			3.3319			5.6468		
1954	5.0325			4.5250			3.4043			5.7393		
1953	5.2974			4.8731			3.6419			6.0362		
1952	5.4405			5.0013			3.8195			6.1421		
1951	5.9206			5.4300			4.2324			7.1449		
1950	6.1000			5.5897			4.4743			7.6109		
1949	6.2906			5.9391			4.6059			7.9568		
1948	7.1893			6.5534			5.0516			8.3357		
1947	8.3875			7.6020			6.0231			9.4622		
1946	9.1500			8.6386			6.8087			10.9406		
1945	9.5857			9.0500			6.8087			10.9406		
1944	10.0650			9.0500			6.8087			10.2971		
1943	10.0650			9.0500			7.1182			10.2971		
1942	10.5947			9.5025			7.4571			10.2971		
1941	11.1833			10.0026			7.8300			10.6091		
1940	11.8412			10.5583			8.2421			10.6091		

	Hydro Structures & Improvements			Hydro Plants, Reservoirs, Dams and Waterways			Hydro Plants, Water Wheels, Turbines and Generators			Hydro Accessory Electric Equipment		
Year	Accounts 331, 336, 352	Surviving Original Cost	True Cash Value	Account 332	Surviving Original Cost	True Cash Value	Account 333	Surviving Original Cost	True Cash Value	Account 334	Surviving Original Cost	True Cash Value
1939	11.8412			10.5583			8.7000			10.6091		
1938	11.8412			10.5583			9.2118			10.6091		
1937	12.5813			11.1794			9.7875			11.2935		
1936	13.4200			11.8781			9.7875			11.6700		
1935	12.5813			11.8781			11.1857			11.6700		
1934	14.3786			12.6700			12.0462			12.5036		
1933	14.3786			12.6700			12.0462			12.5036		
1932	12.5813			11.1794			11.1857			12.0724		
1931	12.5813			10.5583			11.1857			12.0724		
1930	11.8412			10.5583			11.1857			11.6700		
1929	11.8412			10.5583			12.0462			12.5036		
1928	11.1833			10.5583			13.0500			12.9667		
1927	11.1833			10.5583			13.0500			12.5036		
1926	11.1833			10.5583			13.0500			12.5036		
1925	11.1833			10.5583			13.0500			12.9667		
	TOTALS	A1	A2		B1	B2		C1	C2		D1	D2

COST GRAND TOTAL (for Page 4)

Taxpayer: Add Cost Totals of Sections A1 - D1.

Enter total here and carry to line 6a on page 1.

TRUE CASH VALUE GRAND TOTAL (for Page

4). Assessor: Add True Cash Value Totals of

Sections A2 - D2. Enter total here and carry to

line 6b on page 1.

EXCERPT FROM THE GENERAL PROPERTY TAX ACT

211.19 (3) If a supervisor, an assessing officer, a county tax or equalization department provided for in section 34, or the state tax commission considers it necessary to require from any person a statement of real property assessable to that person, it shall notify the person, and that person shall submit the statement.

CERTIFICATION - I hereby declare that the above is a complete and true statement

Signature of Owner

(Preparer or Agent)

Date

Steam Electric Report

This form is issued under authority of P.A. 206 of 1893. Filing is mandatory. Failure to file is punishable by fine and/or imprisonment.

FROM: (Name and Address of Assessor)

Name of Power Plant

Preparer's Name, Address and Telephone Number

Preparer's E-mail Address

TO: (Name and Address of Taxpayer)**INSTRUCTIONS**

The attached original cost multipliers are for use with the depreciated reproduction cost approach to value.

LAND - List dimensions for platted lots and acreage for large parcels.**LAND IMPROVEMENTS** - List all major improvements to land such as paving, railroad sidings, fencing, tanks, water systems, docks, retaining walls, sewage treatment facilities, roads and bridges, etc., giving year built or acquired and the original cost.**BUILDINGS** - List each building separately giving the year built or acquired, type of building (office, warehouse, powerhouse, garage, shed, etc.) and original cost.**AIR AND WATER POLLUTION CONTROL FACILITIES** - Attach a list of exemption certificates, dates, and amounts.

Attach additional schedules if necessary. See Bulletin 8 of 2007 regarding self-constructed assets.

CONSTRUCTION IN PROGRESS

	Year Purchased	Size	COST	ASSESSOR'S CALCULATIONS
LAND			1a.	1b.
TOTAL			2a.	2b.
LAND IMPROVEMENTS	Year in Service	Description		
TOTAL			3a.	3a.
BUILDINGS	Year in Service	Description		
TOTAL			4a.	4b.
5. Replacement Parts			5a.	5b.
6. Totals from page 4			6a.	6b.
7. GRAND TOTALS			7a.	7b.

Assessor's Adjustments

True Cash Value

Assessed Value (50% of TCV)

Year	Steam Structures & Improvements			Steam Boiler Plant Equipment			Steam Turbogenerator			Steam Accessory Electric Equipment		
	Accounts 311 and 352	Surviving Original Cost	True Cash Value	Account 312	Surviving Original Cost	True Cash Value	Account 314	Surviving Original Cost	True Cash Value	Account 315	Surviving Original Cost	True Cash Value
2019	0.9850			0.9650			0.9650			0.9704		
2018	1.0075			0.9400			0.9406			0.9936		
2017	1.0196			0.9091			0.9111			0.9967		
2016	1.0173			0.8954			0.9105			0.9795		
2015	1.0302			0.8924			0.9229			0.9934		
2014	1.0323			0.8513			0.8568			0.9845		
2013	1.0426			0.8385			0.8554			0.9940		
2012	1.0658			0.8275			0.8355			1.0206		
2011	1.0920			0.8178			0.8297			1.0389		
2010	1.0864			0.7880			0.8062			1.0426		
2009	1.0869			0.7626			0.7137			1.0689		
2008	1.1511			0.7626			0.7215			1.1123		
2007	1.1885			0.7456			0.7107			1.1747		
2006	1.2144			0.7265			0.6859			1.1938		
2005	1.2824			0.7201			0.6722			1.2403		
2004	1.3160			0.6832			0.6313			1.2029		
2003	1.3260			0.6408			0.6220			1.1851		
2002	1.3457			0.6050			0.5826			1.1811		
2001	1.3669			0.5661			0.5329			1.1589		
2000	1.4063			0.5297			0.5003			1.1441		
1999	1.4186			0.5405			0.5084			1.0904		
1998	1.4137			0.5517			0.5169			1.0226		
1997	1.4132			0.5634			0.5347			0.9545		
1996	1.4126			0.5756			0.5440			0.9514		
1995	1.4216			0.5916			0.5637			0.9974		
1994	1.4566			0.6121			0.5924			1.0267		
1993	1.4787			0.6303			0.6118			1.0609		
1992	1.4742			0.6436			0.6220			1.1009		
1991	1.4360			0.6576			0.6325			1.1221		
1990	1.4140			0.6874			0.6457			1.1593		
1989	1.4302			0.7152			0.6664			1.2156		
1988	1.4538			0.7586			0.7095			1.3676		
1987	1.4481			0.7867			0.7261			1.3783		
1986	1.4421			0.7985			0.7233			1.4060		
1985	1.4422			0.8233			0.7318			1.4174		
1984	1.4559			0.8565			0.7555			1.3948		
1983	1.4637			0.8777			0.7974			1.4407		
1982	1.4646			0.9235			0.8482			1.6208		
1981	1.5134			1.0066			0.9377			1.8046		
1980	1.5882			1.1005			1.0197			1.9559		

Year	Steam Structures & Improvements			Steam Boiler Plant Equipment			Steam Turbogenerator			Steam Accessory Electric Equipment		
	Accounts 311 and 352	Surviving Original Cost	True Cash Value	Account 312	Surviving Original Cost	True Cash Value	Account 314	Surviving Original Cost	True Cash Value	Account 315	Surviving Original Cost	True Cash Value
1979	1.6667			1.2068			1.1309			2.1090		
1978	1.7608			1.3193			1.2117			2.2158		
1977	1.7910			1.4066			1.3329			2.4483		
1976	1.7685			1.5064			1.4578			2.5933		
1975	1.8639			1.7700			1.6964			3.0181		
1974	2.0801			2.1240			1.8660			3.5010		
1973	2.1880			2.2358			1.9041			3.6093		
1972	2.3407			2.3865			2.0733			3.7645		
1971	2.6143			2.5902			2.3037			3.9784		
1970	2.8352			2.7584			2.4880			4.2695		
1969	3.0500			2.8703			2.5562			4.6066		
1968	3.2468			2.9915			2.5562			4.8625		
1967	3.3550			3.0783			2.6282			5.2254		
1966	3.4707			3.1235			2.6657			5.3045		
1965	3.5946			3.2182			2.7043			5.6468		
1964	3.6600			3.2677			2.7441			5.9339		
1963	3.7278			3.2677			2.7441			5.7393		
1962	3.7278			3.3188			2.6657			5.8350		
1961	3.7278			3.2677			2.4880			5.1485		
1960	3.7981			3.3188			2.3325			4.7311		
1959	3.9471			3.4258			2.3037			4.7959		
1958	4.0260			3.5400			2.4553			4.9310		
1957	4.2830			3.9333			2.7441			5.2254		
1956	4.5750			4.4250			3.1627			5.4703		
1955	4.7929			4.6174			3.2737			5.6468		
1954	5.0325			4.8273			3.3321			5.7393		
1953	5.2974			5.0571			3.5885			6.0362		
1952	5.4405			5.1805			3.5885			6.1421		
1951	5.9206			5.5895			3.8875			7.1449		
1950	6.1000			5.5895			3.9702			7.6109		
1949	6.2906			6.6375			4.1467			7.9568		
1948	7.1893			7.8667			4.3395			8.3357		
1947	8.3875			8.8500			4.9105			9.4622		
1946	9.1500			9.6545			6.0194			10.9406		
1945	9.5857			9.6545			6.2200			10.9406		
1944	10.0650			9.6545			6.2200			10.2971		
1943	10.0650			9.6545			6.2200			10.2971		
1942	10.5947			10.1143			6.2200			10.2971		
1941	11.1833			10.6200			6.2200			10.6091		
1940	11.8412			10.6200			6.2200			10.6091		

Year	Steam Structures & Improvements			Steam Boiler Plant Equipment			Steam Turbogenerator			Steam Accessory Electric Equipment		
	Accounts 311 and 352	Surviving Original Cost	True Cash Value	Account 312	Surviving Original Cost	True Cash Value	Account 314	Surviving Original Cost	True Cash Value	Account 315	Surviving Original Cost	True Cash Value
1939	11.8412			11.1789			6.2200			10.6091		
1938	11.8412			11.1789			6.4345			10.6091		
1937	12.5813			12.4941			7.1769			11.2935		
1936	13.4200			13.2750			7.1769			11.6700		
1935	12.5813			13.2750			7.4640			11.6700		
1934	14.3786			15.1714			8.4818			12.5036		
1933	14.3786			15.1714			8.8857			12.5036		
1932	12.5813			13.2750			8.4818			12.0724		
1931	12.5813			13.2750			8.4818			12.0724		
1930	11.8412			13.2750			8.8857			11.6700		
1929	11.8412			13.2750			9.8211			12.5036		
1928	11.1833			13.2750			9.8211			12.9667		
1927	11.1833			13.2750			9.8211			12.5036		
1926	11.1833			13.2750			9.8211			12.5036		
Prior												
	TOTALS	A1	A2		B1	B2		C1	C2		D1	D2

COST TOTALS (for Page 4)
Taxpayer: Add Cost Totals of Sections A1 - D1.
Enter total here and carry to line 6a on page 1.

TRUE CASH VALUE TOTALS (for Page 4).
Assessor: Add True Cash Value Totals of
Sections A2 - D2. Enter total here and carry to
line 6b on page 1.

EXCERPT FROM THE GENERAL PROPERTY TAX ACT

211.19 (3) If a supervisor, an assessing officer, a county tax or equalization department provided for in section 34, or the state tax commission considers it necessary to require from any person a statement of real property assessable to that person, it shall notify the person, and that person shall submit the statement.

CERTIFICATION - I hereby declare that the above is a complete and true statement Signature of Owner (Preparer or Agent)	Date
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**STATE TAX COMMISSION
2019 NUCLEAR PLANT COMPOSITE FACTORS
FOR 2020 VALUATIONS**

Year	Structures & Improvements Account 321	Reactor Plant Equipment Account 322
2019	0.9850	0.9658
2018	0.9978	0.9248
2017	1.0055	0.8843
2016	1.0030	0.8894
2015	1.0102	0.8958
2014	1.0057	0.8409
2013	1.0174	0.8434
2012	1.0330	0.8274
2011	1.0395	0.8215
2010	1.0326	0.7949
2009	1.0233	0.7573
2008	1.0488	0.7523
2007	1.0588	0.7362
2006	1.0785	0.7186
2005	1.1271	0.7281
2004	1.1488	0.6959
2003	1.1559	0.6556
2002	1.1769	0.6167
2001	1.1888	0.5706
2000	1.2146	0.5299
1999	1.2190	0.5376
1998	1.2077	0.5471
1997	1.2161	0.5569
1996	1.2208	0.5653
1995	1.2215	0.5849
1994	1.2538	0.6019
1993	1.2747	0.6179
1992	1.2769	0.6284
1991	1.2538	0.6370
1990	1.2453	0.6526
1989	1.2416	0.6838
1988	1.2484	0.7209
1987	1.2502	0.7561
1986	1.2294	0.7686
1985	1.2192	0.7848
1984	1.2201	0.8052
1983	1.2210	0.8341
1982	1.2410	0.8942

STATE TAX COMMISSION
2019 NUCLEAR PLANT COMPOSITE FACTORS
FOR 2020 VALUATIONS

Year	Structures & Improvements Account 321	Reactor Plant Equipment Account 322
1981	1.2842	0.9789
1980	1.3503	1.0751
1979	1.4296	1.1698
1978	1.4934	1.2653
1977	1.5210	1.3381
1976	1.5150	1.4419
1975	1.5879	1.6316
1974	1.7267	1.8600
1973	1.7777	1.9579
1972	1.8775	2.0440
1971	2.0630	2.2143
1970	2.2581	2.3846
1969	2.4217	2.5479
1968	2.5318	2.6197
1967	2.6109	2.7353
1966	2.6952	2.8182



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RACHAEL EUBANKS
STATE TREASURER

DATE: October 14, 2019

TO: Members of the State Tax Commission

FROM: David A. Buick, Executive Director

SUBJECT: System Economic Factors for the 2020 Year

In 2014, the State Tax Commission entered into a settlement agreement regarding the development of system economic factors for the electric distribution cooperatives. This agreement required the adoption of a new methodology for determination of the factors for a three year trial period beginning with the 2014 year. Pursuant to the settlement agreement, beginning with the 2017 tax year, staff reviewed the system economic factors and applicable statutes and recommend the new methodology be utilized to develop the system economic factors for the 2020 tax year.

Staff has calculated the factors using this new methodology and recommends adoption of the following factors for the 2020 year:

Alger Delta	71
Bayfield	67
Cherryland	85
Cloverland	90
Great Lakes	80
Midwest	90
Ontonagon	65
Presque Isle	70
Thumb	76
Tri County	80



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY

RACHAEL EUBANKS
STATE TREASURER

DATE: October 14, 2019

TO: Members of the State Tax Commission

FROM: David A. Buick, Executive Director

SUBJECT: Online Certification Renewal System

During the past three years, staff have been working with the Department of Management, Technology and Budget and with our contractor, Tax Management Associates on the development of an online certification renewal system (CERTS). As you are aware, we currently have a paper based system for assessors to provide proof of completion of their continuing education requirements and to pay their renewal fee. This paper based system requires significant time and effort on the part of staff and assessors.

CERTS will allow all assessors to log their continuing education hours, update personal information, update assessor of record information, pay online (a print and pay by mail option is also available) and print their certificate at home. The system will also send frequent reminders regarding continuing education reminders and payment reminders. Assessors will begin using CERTS to record their hours and keep their information updated beginning November 1, 2019.

As a part of the implementation, we are setting up each certified assessor in the system using their email address on file with the STC. We began preparing for this by the STC directing that all assessors have a valid email address to receive STC notices through the listserv on [June 7, 2010](#), [March 13, 2012](#), [August 12, 2013](#) and [October 30, 2017](#). We have continued to work to obtain valid email addresses for all assessors by including that information on the annual renewal form, starting in 2016. We also began sending email reminders to assessors to complete their continuing education requirements and make payments. This has allowed us to identify email addresses that are not valid or situations where multiple assessors share the same single email address.

In order for the successful implementation of the system, we need to ensure we have separate valid email addresses on file for each certified assessor. We ask the Commission to direct that all assessors must use the online system in order to renew their certification. This will require assessors that do not have a separate valid email address on file to be notified of this requirement.

This system will be a great tool for assessors and provide a much easier path for recording of continuing education hours, certification payments and access to printing certificates at home.

**STATE OF MICHIGAN
MICHIGAN DEPARTMENT OF TREASURY
STATE TAX COMMISSION**

OFFICIAL ORDER

Whereas, on December 12, 2017 the State Tax Commission assumed jurisdiction of the Long Rapids Township, Alpena County 2017 assessment roll pursuant to the provisions of the General Property Tax Act, being PA 206 of 1893, being sections 211.1 through 211.157 of the Michigan Compiled Laws, and

Whereas, the State Tax Commission staff completed a review of the roll and found their values to be certifiable and

Whereas, the staff requests the State Tax Commission certify the 2017 assessed and taxable valuations as listed:

2017 Assessed Valuations – Long Rapids Township, Alpena County

Agricultural Real Property:	\$	11,794,400
Commercial Real Property:	\$	289,000
Industrial Real Property:	\$	0
Residential Real Property:	\$	27,925,600
Timber Cutover Real Property:	\$	0
Developmental Real Property:	\$	0
 Total Real Property:	 \$	 40,009,000
Total Personal Property:	\$	825,546
 Total Real & Personal Property:	 \$	 40,834,546

2017 Taxable Valuations – Long Rapids Township, Alpena County

Agricultural Real Property	\$	8,790,548
Commercial Real Property	\$	272,921
Industrial Real Property	\$	0
Residential Real Property	\$	24,863,119
Timber Cut-Over Real Property	\$	0
Developmental Real Property	\$	0
 Total Real Property	 \$	 33,926,588
Total Personal Property	\$	825,546
 Total Real and Personal Property	 \$	 34,752,134

NOW THEREFORE, it is ordered that the 2017 assessed and taxable valuations recommended by staff become the official assessed and taxable valuations for the year 2017.

Further, it is ordered that jurisdiction of the 2017 assessment roll be returned to Long Rapids Township, Alpena County without prejudice and without cost.

The authority for the actions required by this Official Order is found in the General Property Tax Act, as amended by 1986, Public Act 223, being sections 211.1 through 211.157 of the Michigan Compiled Laws.

WITNESS, my hand and seal of the State Tax Commission this 14th day of October, A.D., 2019.



Nick A. Khouri, Chairperson

W. Howard Morris, Member

Leonard D. Kutschman, Member

I hereby certify that this is a true copy of the
Order of the State Tax Commission on file in
The State Tax Commission Office as provided
In Act 147, P.A. 1960

David A. Buick, Executive Director

**STATE OF MICHIGAN
MICHIGAN DEPARTMENT OF TREASURY
STATE TAX COMMISSION**

OFFICIAL ORDER

Whereas, on August 21, 2018 the State Tax Commission assumed jurisdiction of the Long Rapids Township, Alpena County 2018 assessment roll pursuant to the provisions of the General Property Tax Act, being PA 206 of 1893, being sections 211.1 through 211.157 of the Michigan Compiled Laws, and

Whereas, the State Tax Commission staff completed a review of the roll and found their values to be certifiable and

Whereas, the staff requests the State Tax Commission certify the 2018 assessed and taxable valuations as listed:

2018 Assessed Valuations – Long Rapids Township, Alpena County

Agricultural Real Property:	\$	11,875,100
Commercial Real Property:	\$	437,500
Industrial Real Property:	\$	0
Residential Real Property:	\$	26,474,100
Timber Cutover Real Property:	\$	0
Developmental Real Property:	\$	0
 Total Real Property:	 \$	 38,786,700
Total Personal Property:	\$	845,047
 Total Real & Personal Property:	 \$	 39,631,747

2018 Taxable Valuations – Long Rapids Township, Alpena County

Agricultural Real Property	\$	8,967,004
Commercial Real Property	\$	413,249
Industrial Real Property	\$	0
Residential Real Property	\$	23,537,965
Timber Cut-Over Real Property	\$	0
Developmental Real Property	\$	0
 Total Real Property	 \$	 32,918,218
Total Personal Property	\$	845,047
 Total Real and Personal Property	 \$	 33,763,265

NOW THEREFORE, it is ordered that the 2018 assessed and taxable valuations recommended by staff become the official assessed and taxable valuations for the year 2018.

Further, it is ordered that jurisdiction of the 2018 assessment roll be returned to Long Rapids Township, Alpena County without prejudice and without cost.

The authority for the actions required by this Official Order is found in the General Property Tax Act, as amended by 1986, Public Act 223, being sections 211.1 through 211.157 of the Michigan Compiled Laws.

WITNESS, my hand and seal of the State Tax Commission this 14th day of October, A.D., 2019.



Nick A. Khouri, Chairperson

W. Howard Morris, Member

Leonard D. Kutschman, Member

I hereby certify that this is a true copy of the
Order of the State Tax Commission on file in
The State Tax Commission Office as provided
In Act 147, P.A. 1960

David A. Buick, Executive Director

**STATE OF MICHIGAN
MICHIGAN DEPARTMENT OF TREASURY
STATE TAX COMMISSION**

OFFICIAL ORDER

Whereas, on October 22, 2018 the State Tax Commission assumed jurisdiction of the Mt. Forest Township, Bay County 2018 assessment roll pursuant to the provisions of the General Property Tax Act, being PA 206 of 1893, being sections 211.1 through 211.157 of the Michigan Compiled Laws, and

Whereas, the State Tax Commission staff completed a review of the roll and found their values to be certifiable and

Whereas, the staff requests the State Tax Commission certify the 2018 assessed and taxable valuations as listed:

2018 Assessed Valuations – Mt. Forest Township, Bay County

Agricultural Real Property:	\$	25,024,400
Commercial Real Property:	\$	126,950
Industrial Real Property:	\$	653,550
Residential Real Property:	\$	30,432,585
Timber Cutover Real Property:	\$	0
Developmental Real Property:	\$	0
 Total Real Property:	 \$	 56,237,485
Total Personal Property:	\$	1,577,650
 Total Real & Personal Property:	 \$	 57,815,135

2018 Taxable Valuations – Mt. Forest Township, Bay County

Agricultural Real Property	\$	11,330,589
Commercial Real Property	\$	76,361
Industrial Real Property	\$	191,341
Residential Real Property	\$	25,265,751
Timber Cut-Over Real Property	\$	0
Developmental Real Property	\$	0
 Total Real Property	 \$	 36,864,042
Total Personal Property	\$	1,577,650
 Total Real and Personal Property	 \$	 38,441,692

NOW THEREFORE, it is ordered that the 2018 assessed and taxable valuations recommended by staff become the official assessed and taxable valuations for the year 2018.

Further, it is ordered that jurisdiction of the 2018 assessment roll be returned to Mt. Forest Township, Bay County without prejudice and without cost.

The authority for the actions required by this Official Order is found in the General Property Tax Act, as amended by 1986, Public Act 223, being sections 211.1 through 211.157 of the Michigan Compiled Laws.

WITNESS, my hand and seal of the State Tax Commission this 14th day of October, A.D., 2019.



Nick A. Khouri, Chairperson

W. Howard Morris, Member

Leonard D. Kutschman, Member

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David A. Buick, Executive Director

**STATE OF MICHIGAN
MICHIGAN DEPARTMENT OF TREASURY
STATE TAX COMMISSION**

OFFICIAL ORDER

Whereas, on August 21, 2018 the State Tax Commission assumed jurisdiction of the City of Benton Harbor, Berrien County 2018 assessment roll pursuant to the provisions of the General Property Tax Act, being PA 206 of 1893, being sections 211.1 through 211.157 of the Michigan Compiled Laws, and

Whereas, the State Tax Commission staff completed a review of the roll and found their values to be certifiable and

Whereas, the staff requests the State Tax Commission certify the 2018 assessed and taxable valuations as listed:

2018 Assessed Valuations – City of Benton Harbor, Berrien County

Agricultural Real Property:	\$	0
Commercial Real Property:	\$	55,442,100
Industrial Real Property:	\$	19,898,100
Residential Real Property:	\$	60,165,882
Timber Cutover Real Property:	\$	0
Developmental Real Property:	\$	0
 Total Real Property:	\$	135,506,082
Total Personal Property:	\$	15,992,200
 Total Real & Personal Property:	\$	151,498,282

2018 Taxable Valuations – City of Benton Harbor, Berrien County

Agricultural Real Property	\$	0
Commercial Real Property	\$	32,334,045
Industrial Real Property	\$	12,820,864
Residential Real Property	\$	48,871,827
Timber Cut-Over Real Property	\$	0
Developmental Real Property	\$	0
 Total Real Property	\$	94,026,736
Total Personal Property	\$	15,992,200
 Total Real and Personal Property	\$	110,018,936

NOW THEREFORE, it is ordered that the 2018 assessed and taxable valuations recommended by staff become the official assessed and taxable valuations for the year 2018.

Further, it is ordered that jurisdiction of the 2018 assessment roll be returned to the City of Benton Harbor, Berrien County without prejudice and without cost.

The authority for the actions required by this Official Order is found in the General Property Tax Act, as amended by 1986, Public Act 223, being sections 211.1 through 211.157 of the Michigan Compiled Laws.

WITNESS, my hand and seal of the State Tax Commission this 14th day of October, A.D., 2019.



Nick A. Khouri, Chairperson

W. Howard Morris, Member

Leonard D. Kutschman, Member

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In Act 147, P.A. 1960

David A. Buick, Executive Director

**STATE OF MICHIGAN
MICHIGAN DEPARTMENT OF TREASURY
STATE TAX COMMISSION**

OFFICIAL ORDER

Whereas, on October 22, 2018 the State Tax Commission assumed jurisdiction of the New Buffalo Township, Berrien County 2018 assessment roll pursuant to the provisions of the General Property Tax Act, being PA 206 of 1893, being sections 211.1 through 211.157 of the Michigan Compiled Laws, and

Whereas, the State Tax Commission staff completed a review of the roll and found their values to be certifiable and

Whereas, the staff requests the State Tax Commission certify the 2018 assessed and taxable valuations as listed:

2018 Assessed Valuations – New Buffalo Township, Berrien County

Agricultural Real Property:	\$ 10,106,700
Commercial Real Property:	\$ 32,719,000
Industrial Real Property:	\$ 1,033,800
Residential Real Property:	\$ 813,882,405
Timber Cutover Real Property:	\$ 0
Developmental Real Property:	\$ 0
 Total Real Property:	 \$ 857,741,905
Total Personal Property:	\$ 8,529,900
 Total Real & Personal Property:	 \$ 866,271,805

2018 Taxable Valuations – New Buffalo Township, Berrien County

Agricultural Real Property	\$ 5,175,922
Commercial Real Property	\$ 23,158,656
Industrial Real Property	\$ 815,487
Residential Real Property	\$ 567,457,614
Timber Cut-Over Real Property	\$ 0
Developmental Real Property	\$ 0
 Total Real Property	 \$ 596,607,679
Total Personal Property	\$ 8,529,900
 Total Real and Personal Property	 \$ 605,137,579

NOW THEREFORE, it is ordered that the 2018 assessed and taxable valuations recommended by staff become the official assessed and taxable valuations for the year 2018.

Further, it is ordered that jurisdiction of the 2018 assessment roll be returned to New Buffalo Township, Berrien County without prejudice and without cost.

The authority for the actions required by this Official Order is found in the General Property Tax Act, as amended by 1986, Public Act 223, being sections 211.1 through 211.157 of the Michigan Compiled Laws.

WITNESS, my hand and seal of the State Tax Commission this 14th day of October, A.D., 2019.



Nick A. Khouri, Chairperson

W. Howard Morris, Member

Leonard D. Kutschman, Member

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David A. Buick, Executive Director

**STATE OF MICHIGAN
MICHIGAN DEPARTMENT OF TREASURY
STATE TAX COMMISSION**

OFFICIAL ORDER

Whereas, on October 22, 2018 the State Tax Commission assumed jurisdiction of the Sodus Township, Berrien County 2018 assessment roll pursuant to the provisions of the General Property Tax Act, being PA 206 of 1893, being sections 211.1 through 211.157 of the Michigan Compiled Laws, and

Whereas, the State Tax Commission staff completed a review of the roll and found their values to be certifiable and

Whereas, the staff requests the State Tax Commission certify the 2018 assessed and taxable valuations as listed:

2018 Assessed Valuations – Sodus Township, Berrien County

Agricultural Real Property:	\$	27,615,000
Commercial Real Property:	\$	6,137,900
Industrial Real Property:	\$	3,574,100
Residential Real Property:	\$	50,639,700
Timber Cutover Real Property:	\$	0
Developmental Real Property:	\$	0
 Total Real Property:	 \$	 87,966,700
Total Personal Property:	\$	5,751,300
 Total Real & Personal Property:	 \$	 93,718,800

2018 Taxable Valuations – Sodus Township, Berrien County

Agricultural Real Property	\$	14,639,336
Commercial Real Property	\$	5,147,218
Industrial Real Property	\$	3,229,092
Residential Real Property	\$	43,312,790
Timber Cut-Over Real Property	\$	0
Developmental Real Property	\$	0
 Total Real Property	 \$	 66,328,436
Total Personal Property	\$	5,751,300
 Total Real and Personal Property	 \$	 72,079,736

NOW THEREFORE, it is ordered that the 2018 assessed and taxable valuations recommended by staff become the official assessed and taxable valuations for the year 2018.

Further, it is ordered that jurisdiction of the 2018 assessment roll be returned to Sodus Township, Berrien County without prejudice and without cost.

The authority for the actions required by this Official Order is found in the General Property Tax Act, as amended by 1986, Public Act 223, being sections 211.1 through 211.157 of the Michigan Compiled Laws.

WITNESS, my hand and seal of the State Tax Commission this 14th day of October, A.D., 2019.



Nick A. Khouri, Chairperson

W. Howard Morris, Member

Leonard D. Kutschman, Member

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David A. Buick, Executive Director

**STATE OF MICHIGAN
MICHIGAN DEPARTMENT OF TREASURY
STATE TAX COMMISSION**

OFFICIAL ORDER

Whereas, on October 18, 2016 the State Tax Commission assumed jurisdiction of the Sherman Township, Gladwin County 2016 assessment roll pursuant to the provisions of the General Property Tax Act, being PA 206 of 1893, being sections 211.1 through 211.157 of the Michigan Compiled Laws, and

Whereas, the State Tax Commission staff completed a review of the roll and found their values to be certifiable and

Whereas, the staff requests the State Tax Commission certify the 2016 assessed and taxable valuations as listed:

2016 Assessed Valuations – Sherman Township, Gladwin County

Agricultural Real Property:	\$	6,002,900
Commercial Real Property:	\$	246,000
Industrial Real Property:	\$	160,900
Residential Real Property:	\$	33,649,200
Timber Cutover Real Property:	\$	0
Developmental Real Property:	\$	0
 Total Real Property:	 \$	 40,059,000
Total Personal Property:	\$	1,563,150
 Total Real & Personal Property:	 \$	 41,622,150

2016 Taxable Valuations – Sherman Township, Gladwin County

Agricultural Real Property	\$	4,037,665
Commercial Real Property	\$	218,057
Industrial Real Property	\$	152,612
Residential Real Property	\$	29,858,842
Timber Cut-Over Real Property	\$	0
Developmental Real Property	\$	0
 Total Real Property	 \$	 34,267,176
Total Personal Property	\$	1,563,150
 Total Real and Personal Property	 \$	 35,830,326

NOW THEREFORE, it is ordered that the 2016 assessed and taxable valuations recommended by staff become the official assessed and taxable valuations for the year 2016.

Further, it is ordered that jurisdiction of the 2016 assessment roll be returned to Sherman Township, Gladwin County without prejudice and without cost.

The authority for the actions required by this Official Order is found in the General Property Tax Act, as amended by 1986, Public Act 223, being sections 211.1 through 211.157 of the Michigan Compiled Laws.

WITNESS, my hand and seal of the State Tax Commission this 14th day of October, A.D., 2019.



Nick A. Khouri, Chairperson

W. Howard Morris, Member

Leonard D. Kutschman, Member

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David A. Buick, Executive Director

**STATE OF MICHIGAN
MICHIGAN DEPARTMENT OF TREASURY
STATE TAX COMMISSION**

OFFICIAL ORDER

Whereas, on June 5, 2018 the State Tax Commission assumed jurisdiction of the City of Whittemore, Iosco County 2018 assessment roll pursuant to the provisions of the General Property Tax Act, being PA 206 of 1893, being sections 211.1 through 211.157 of the Michigan Compiled Laws, and

Whereas, the State Tax Commission staff completed a review of the roll and found their values to be certifiable and

Whereas, the staff requests the State Tax Commission certify the 2018 assessed and taxable valuations as listed:

2018 Assessed Valuations – City of Whittemore, Iosco County

Agricultural Real Property:	\$	347,800
Commercial Real Property:	\$	554,500
Industrial Real Property:	\$	176,900
Residential Real Property:	\$	3,684,200
Timber Cutover Real Property:	\$	0
Developmental Real Property:	\$	0
 Total Real Property:	 \$	 4,763,400
Total Personal Property:	\$	314,300
 Total Real & Personal Property:	 \$	 5,077,700

2018 Taxable Valuations – City of Whittemore, Iosco County

Agricultural Real Property	\$	170,674
Commercial Real Property	\$	518,528
Industrial Real Property	\$	169,287
Residential Real Property	\$	3,570,825
Timber Cut-Over Real Property	\$	0
Developmental Real Property	\$	0
 Total Real Property	 \$	 4,429,314
Total Personal Property	\$	314,300
 Total Real and Personal Property	 \$	 4,743,614

NOW THEREFORE, it is ordered that the 2018 assessed and taxable valuations recommended by staff become the official assessed and taxable valuations for the year 2018.

Further, it is ordered that jurisdiction of the 2018 assessment roll be returned to the City of Whittemore, Iosco County without prejudice and without cost.

The authority for the actions required by this Official Order is found in the General Property Tax Act, as amended by 1986, Public Act 223, being sections 211.1 through 211.157 of the Michigan Compiled Laws.

WITNESS, my hand and seal of the State Tax Commission this 14th day of October, A.D., 2019.



Nick A. Khouri, Chairperson

W. Howard Morris, Member

Leonard D. Kutschman, Member

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David A. Buick, Executive Director

**STATE OF MICHIGAN
MICHIGAN DEPARTMENT OF TREASURY
STATE TAX COMMISSION**

OFFICIAL ORDER

Whereas, on April 9, 2018 the State Tax Commission assumed jurisdiction of the Hematite Township, Iron County 2018 assessment roll pursuant to the provisions of the General Property Tax Act, being PA 206 of 1893, being sections 211.1 through 211.157 of the Michigan Compiled Laws, and

Whereas, the State Tax Commission staff completed a review of the roll and found their values to be certifiable and

Whereas, the staff requests the State Tax Commission certify the 2018 assessed and taxable valuations as listed:

2018 Assessed Valuations – Hematite Township, Iron County

Agricultural Real Property:	\$	527,600
Commercial Real Property:	\$	487,800
Industrial Real Property:	\$	194,400
Residential Real Property:	\$	16,198,500
Timber Cutover Real Property:	\$	7,156,000
Developmental Real Property:	\$	0
 Total Real Property:	 \$	 24,564,300
Total Personal Property:	\$	475,700
 Total Real & Personal Property:	 \$	 25,040,000

2018 Taxable Valuations – Hematite Township, Iron County

Agricultural Real Property	\$	292,253
Commercial Real Property	\$	449,286
Industrial Real Property	\$	194,400
Residential Real Property	\$	11,926,868
Timber Cut-Over Real Property	\$	4,369,878
Developmental Real Property	\$	0
 Total Real Property	 \$	 17,232,685
Total Personal Property	\$	475,700
 Total Real and Personal Property	 \$	 17,708,385

NOW THEREFORE, it is ordered that the 2018 assessed and taxable valuations recommended by staff become the official assessed and taxable valuations for the year 2018.

Further, it is ordered that jurisdiction of the 2018 assessment roll be returned to Hematite Township, Iron County without prejudice and without cost.

The authority for the actions required by this Official Order is found in the General Property Tax Act, as amended by 1986, Public Act 223, being sections 211.1 through 211.157 of the Michigan Compiled Laws.

WITNESS, my hand and seal of the State Tax Commission this 14th day of October, A.D., 2019.



Nick A. Khouri, Chairperson

W. Howard Morris, Member

Leonard D. Kutschman, Member

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David A. Buick, Executive Director

**STATE OF MICHIGAN
MICHIGAN DEPARTMENT OF TREASURY
STATE TAX COMMISSION**

OFFICIAL ORDER

Whereas, on June 6, 2017 the State Tax Commission assumed jurisdiction of the Palmyra Township, Lenawee County 2017 assessment roll pursuant to the provisions of the General Property Tax Act, being PA 206 of 1893, being sections 211.1 through 211.157 of the Michigan Compiled Laws, and

Whereas, the State Tax Commission staff completed a review of the roll and found their values to be certifiable and

Whereas, the staff requests the State Tax Commission certify the 2017 assessed and taxable valuations as listed:

2017 Assessed Valuations – Palmyra Township, Lenawee County

Agricultural Real Property:	\$ 63,160,400
Commercial Real Property:	\$ 6,593,200
Industrial Real Property:	\$ 767,800
Residential Real Property:	\$ 49,892,850
Timber Cutover Real Property:	\$ 0
Developmental Real Property:	\$ 0
 Total Real Property:	 \$ 120,414,250
Total Personal Property:	\$ 4,794,900
 Total Real & Personal Property:	 \$ 125,209,150

2017 Taxable Valuations – Palmyra Township, Lenawee County

Agricultural Real Property	\$ 25,544,354
Commercial Real Property	\$ 5,751,239
Industrial Real Property	\$ 767,033
Residential Real Property	\$ 44,743,853
Timber Cut-Over Real Property	\$ 0
Developmental Real Property	\$ 0
 Total Real Property	 \$ 76,806,479
Total Personal Property	\$ 4,794,900
 Total Real and Personal Property	 \$ 81,601,379

NOW THEREFORE, it is ordered that the 2017 assessed and taxable valuations recommended by staff become the official assessed and taxable valuations for the year 2017.

Further, it is ordered that jurisdiction of the 2017 assessment roll be returned to Palmyra Township, Lenawee County without prejudice and without cost.

The authority for the actions required by this Official Order is found in the General Property Tax Act, as amended by 1986, Public Act 223, being sections 211.1 through 211.157 of the Michigan Compiled Laws.

WITNESS, my hand and seal of the State Tax Commission this 14th day of October, A.D., 2019.



Nick A. Khouri, Chairperson

W. Howard Morris, Member

Leonard D. Kutschman, Member

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David A. Buick, Executive Director

**STATE OF MICHIGAN
MICHIGAN DEPARTMENT OF TREASURY
STATE TAX COMMISSION**

OFFICIAL ORDER

Whereas, on June 6, 2017 the State Tax Commission assumed jurisdiction of the Woodstock Township, Lenawee County 2017 assessment roll pursuant to the provisions of the General Property Tax Act, being PA 206 of 1893, being sections 211.1 through 211.157 of the Michigan Compiled Laws, and

Whereas, the State Tax Commission staff completed a review of the roll and found their values to be certifiable and

Whereas, the staff requests the State Tax Commission certify the 2017 assessed and taxable valuations as listed:

2017 Assessed Valuations – Woodstock Township, Lenawee County

Agricultural Real Property:	\$ 19,647,900
Commercial Real Property:	\$ 13,784,300
Industrial Real Property:	\$ 3,056,300
Residential Real Property:	\$ 176,736,950
Timber Cutover Real Property:	\$ 0
Developmental Real Property:	\$ 1,414,400
 Total Real Property:	 \$ 214,639,850
Total Personal Property:	\$ 7,734,900
 Total Real & Personal Property:	 \$ 222,374,750

2017 Taxable Valuations – Woodstock Township, Lenawee County

Agricultural Real Property	\$ 8,865,673
Commercial Real Property	\$ 11,787,180
Industrial Real Property	\$ 2,957,344
Residential Real Property	\$ 152,731,905
Timber Cut-Over Real Property	\$ 0
Developmental Real Property	\$ 1,164,976
 Total Real Property	 \$ 177,507,078
Total Personal Property	\$ 7,734,900
 Total Real and Personal Property	 \$ 185,241,978

NOW THEREFORE, it is ordered that the 2017 assessed and taxable valuations recommended by staff become the official assessed and taxable valuations for the year 2017.

Further, it is ordered that jurisdiction of the 2017 assessment roll be returned to Woodstock Township, Lenawee County without prejudice and without cost.

The authority for the actions required by this Official Order is found in the General Property Tax Act, as amended by 1986, Public Act 223, being sections 211.1 through 211.157 of the Michigan Compiled Laws.

WITNESS, my hand and seal of the State Tax Commission this 14th day of October, A.D., 2019.



Nick A. Khouri, Chairperson

W. Howard Morris, Member

Leonard D. Kutschman, Member

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In Act 147, P.A. 1960

David A. Buick, Executive Director

**STATE OF MICHIGAN
MICHIGAN DEPARTMENT OF TREASURY
STATE TAX COMMISSION**

OFFICIAL ORDER

Whereas, the State Tax Commission at its meeting on October 14, 2019 received a report regarding Homestead Township, Benzie County and

Whereas, the staff report indicated that the Township underwent an AMAR Review in 2017 which indicated: the Township did not have a proper record inspection policy, did not have proper Board of Review minutes, did not have documented economic condition factors or land value determinations, did not have proper land value maps, more than 1% of parcels were on override, and had an 80% accuracy rating and

Whereas, the Township presented a corrective action plan that stated they would correct the deficiencies noted in the review for the 2018 roll and

Whereas, the Township underwent a follow up review in September of 2018 that indicated that the public records inspection policy, ECF analysis, and Land Value Maps had not been corrected and

Whereas, on September 26, 2018, after receiving a response from the Township, a letter was sent to the Township indicating that additional time to correct the deficiencies noted in the review would be provided and

Whereas, the Township underwent a follow up review in June of 2019 which indicated the ECF analysis did not support the final ECF conclusions made by the assessor and

Whereas, the Township was provided notice of a recommendation to assume jurisdiction and provided 21 days to provide a response for consideration by the State Tax Commission and the response indicated the Township was making efforts to correct the deficiencies and

Whereas, Michigan Compiled Law 211.10f(1) provides that "If a local assessing district does not have an assessment roll that has been certified by a qualified certified assessing officer, or if a certified assessor or a board of review for a local tax collecting unit is not in substantial compliance with the provisions of this act, the state tax commission shall assume jurisdiction over the assessment roll and provide for the preparation of a certified roll. The commission may order the county tax or equalization department to prepare the roll; may provide for the use of state employees to prepare the roll; or may order the local assessing unit to contract with a commercial appraisal firm to conduct an appraisal of the property in the assessing unit under the supervision of the

county tax or equalization department and the commission. The costs of an appraisal and the preparation of the roll by the county tax or equalization department or by the commission shall be paid by the local assessing district as provided by section 10d (Michigan Compiled Law 211.10d). The commission shall consider the quality of the tax maps and appraisal records required by section 10e (Michigan Compiled Law 211.10e) as part of its investigation of the facts before ordering the local assessing unit to contract for an appraisal.”

NOW THEREFORE, in the best interest of equitable property tax administration, the State Tax Commission hereby assumes jurisdiction of the 2019 ad valorem assessment roll of Homestead Township, Benzie County.

Further, the Commission orders that Homestead Township hire an outside party to fix the deficiencies noted in the roll and to complete that work for the 2020 assessment roll.

Further, the Commission orders that a bill shall be sent to Homestead Township, Benzie County covering the time and expenses incurred by the State Tax Commission for implementation of this order.

The authority for the actions required by this Official Order is found in the General Property Tax Act, as amended by 1986, Public Act 223, being sections 211.1 through 211.157 of the Michigan Compiled Laws.

WITNESS, my hand and seal of the State Tax Commission this 14th day of October, A.D. 2019.



Nick A. Khouri, Chairperson

W. Howard Morris, Member

Leonard Kutschman, Member

I hereby certify that this is a true copy of the Order of the State Tax Commission on file in The State Tax Commission Office as provided in Act 147, P.A. 1960.

David A. Buick, Executive Director

**STATE OF MICHIGAN
MICHIGAN DEPARTMENT OF TREASURY
STATE TAX COMMISSION**

OFFICIAL ORDER

Whereas, the State Tax Commission at its meeting on October 14, 2019 received a report regarding Platte Township, Benzie County and

Whereas, the staff report indicated that the Township underwent an AMAR Review in 2017 which indicated: the Township did not have a proper record inspection policy, did not have proper Board of Review minutes, were not following proper Board of Review procedures, did not have documented Economic Condition Factors or Land Value Determinations, and did not have proper Land Value Maps and

Whereas, the Township presented a corrective action plan that stated they would correct the deficiencies noted in the review for the 2018 roll and

Whereas, the Township underwent a follow up review in August of 2018 that indicated that the public inspection of records policy, ECF analysis, Land Value Determinations and Land Value Maps had not been corrected and

Whereas, on September 26, 2018, after receiving a response from the Township, a letter was sent to the Township indicating that additional time to correct the deficiencies noted in the review would be provided and

Whereas, the Township underwent a follow up review in June of 2019 which indicated the public inspection of records policy was not submitted, did not have a proper ECF analysis and did not have proper Land Value Determinations and

Whereas, the Township was provided notice of a recommendation to assume jurisdiction and provided 21 days to provide a response for consideration by the State Tax Commission and the response did not offer a plan to correct the deficiencies and

Whereas, Michigan Compiled Law 211.10f(1) provides that "If a local assessing district does not have an assessment roll that has been certified by a qualified certified assessing officer, or if a certified assessor or a board of review for a local tax collecting unit is not in substantial compliance with the provisions of this act, the state tax commission shall assume jurisdiction over the assessment roll and provide for the preparation of a certified roll. The commission may order the county tax or equalization department to prepare the roll; may provide for the use of state employees to prepare the roll; or may order the local assessing unit to contract with a commercial appraisal firm to conduct

an appraisal of the property in the assessing unit under the supervision of the county tax or equalization department and the commission. The costs of an appraisal and the preparation of the roll by the county tax or equalization department or by the commission shall be paid by the local assessing district as provided by section 10d (Michigan Compiled Law 211.10d). The commission shall consider the quality of the tax maps and appraisal records required by section 10e (Michigan Compiled Law 211.10e) as part of its investigation of the facts before ordering the local assessing unit to contract for an appraisal.”

NOW THEREFORE, in the best interest of equitable property tax administration, the State Tax Commission hereby assumes jurisdiction of the 2019 ad valorem assessment roll of Platte Township, Benzie County.

Further, the Commission orders that Platte Township hire an outside party to fix the deficiencies noted in the roll and to complete that work for the 2020 assessment roll.

Further, the Commission orders that a bill shall be sent to Platte Township, Benzie County covering the time and expenses incurred by the State Tax Commission for implementation of this order.

The authority for the actions required by this Official Order is found in the General Property Tax Act, as amended by 1986, Public Act 223, being sections 211.1 through 211.157 of the Michigan Compiled Laws.

WITNESS, my hand and seal of the State Tax Commission this 14th day of October, A.D. 2019.



Nick A. Khouri, Chairperson

W. Howard Morris, Member

Leonard Kutschman, Member

I hereby certify that this is a true copy of the
Order of the State Tax Commission on file in
The State Tax Commission Office as provided
In Act 147, P.A. 1960.

David A. Buick, Executive Director

**STATE OF MICHIGAN
MICHIGAN DEPARTMENT OF TREASURY
STATE TAX COMMISSION**

OFFICIAL ORDER

Whereas, the State Tax Commission at its meeting on October 14, 2019 received a report regarding Grant Township, Huron County and

Whereas, the staff report indicated that the Township underwent an AMAR Review in 2017 which indicated: the Township did not have a proper record inspection policy, did not have proper Board of Review minutes, were not following proper Board of Review procedures, did not timely file proper forms, did not have documented Economic Condition Factors, did not have proper Land Value Maps, had more than 1% of parcels on override, and had a record card accuracy rating of 86% and

Whereas, the Township presented a corrective action plan that stated they would correct the deficiencies noted in the review for the 2018 roll and

Whereas, the Township underwent a follow up review in August of 2018 that indicated that only the parcels on override had been corrected and

Whereas, on October 3, 2018, after receiving a response from the Township, a letter was sent to the Township indicating that additional time to correct the deficiencies noted in the review would be provided and

Whereas, the Township underwent a follow up review in June of 2019 which indicated the secretary of the Board of Review did not sign the minutes, the assessor did not sign or date the form L4021, and the ECF analysis did not support the final ECF conclusions made by the assessor and

Whereas, the Township was provided notice of a recommendation to assume jurisdiction and provided 21 days to provide a response for consideration by the State Tax Commission and the response indicated the assessor would seek out advice from surrounding assessors and

Whereas, Michigan Compiled Law 211.10f(1) provides that "If a local assessing district does not have an assessment roll that has been certified by a qualified certified assessing officer, or if a certified assessor or a board of review for a local tax collecting unit is not in substantial compliance with the provisions of this act, the state tax commission shall assume jurisdiction over the assessment roll and provide for the preparation of a certified roll. The commission may order the county tax or equalization department to prepare the roll; may provide for the use of state employees to prepare the roll; or may order the local assessing unit to contract with a commercial appraisal firm to conduct

an appraisal of the property in the assessing unit under the supervision of the county tax or equalization department and the commission. The costs of an appraisal and the preparation of the roll by the county tax or equalization department or by the commission shall be paid by the local assessing district as provided by section 10d (Michigan Compiled Law 211.10d). The commission shall consider the quality of the tax maps and appraisal records required by section 10e (Michigan Compiled Law 211.10e) as part of its investigation of the facts before ordering the local assessing unit to contract for an appraisal.”

NOW THEREFORE, in the best interest of equitable property tax administration, the State Tax Commission hereby assumes jurisdiction of the 2019 ad valorem assessment roll of Grant Township, Huron County.

Further, the Commission orders that Grant Township hire an outside party to fix the deficiencies noted in the roll and to complete that work for the 2020 assessment roll.

Further, the Commission orders that a bill shall be sent to Grant Township, Huron County covering the time and expenses incurred by the State Tax Commission for implementation of this order.

The authority for the actions required by this Official Order is found in the General Property Tax Act, as amended by 1986, Public Act 223, being sections 211.1 through 211.157 of the Michigan Compiled Laws.

WITNESS, my hand and seal of the State Tax Commission this 14th day of October, A.D. 2019.



Nick A. Khouri, Chairperson

W. Howard Morris, Member

Leonard Kutschman, Member

I hereby certify that this is a true copy of the
Order of the State Tax Commission on file in
The State Tax Commission Office as provided
In Act 147, P.A. 1960.

David A. Buick, Executive Director

**STATE OF MICHIGAN
MICHIGAN DEPARTMENT OF TREASURY
STATE TAX COMMISSION**

OFFICIAL ORDER

Whereas, the State Tax Commission at its meeting on October 14, 2019 received a report regarding McKinley Township, Huron County and

Whereas, the staff report indicated that the Township underwent an AMAR Review in 2017 which indicated: the Township did not have documented Economic Condition Factors, did not have proper Land Value Maps, had flat land values, had a record card accuracy rating of 86%, and did not properly process transfers of ownership and

Whereas, the Township presented a corrective action plan that stated they would correct the deficiencies noted in the review for the 2018 roll and

Whereas, the Township underwent a follow up review in August of 2018 that indicated that only the flat land values had been corrected and

Whereas, on October 12, 2018, after receiving a response from the Township, a letter was sent to the Township indicating that additional time to correct the deficiencies noted in the review would be provided and

Whereas, the Township underwent a follow up review in June of 2019 which indicated the ECF analysis did not appear to be properly calculated nor did they reconcile to the factors loaded into the database and

Whereas, the Township was provided notice of a recommendation to assume jurisdiction and provided 21 days to provide a response for consideration by the State Tax Commission and the response indicated the assessor would seek outside assistance to correct deficiencies and

Whereas, Michigan Compiled Law 211.10f(1) provides that "If a local assessing district does not have an assessment roll that has been certified by a qualified certified assessing officer, or if a certified assessor or a board of review for a local tax collecting unit is not in substantial compliance with the provisions of this act, the state tax commission shall assume jurisdiction over the assessment roll and provide for the preparation of a certified roll. The commission may order the county tax or equalization department to prepare the roll; may provide for the use of state employees to prepare the roll; or may order the local assessing unit to contract with a commercial appraisal firm to conduct an appraisal of the property in the assessing unit under the supervision of the county tax or equalization department and the commission. The costs of an appraisal and the preparation of the roll by the county tax or equalization

department or by the commission shall be paid by the local assessing district as provided by section 10d (Michigan Compiled Law 211.10d). The commission shall consider the quality of the tax maps and appraisal records required by section 10e (Michigan Compiled Law 211.10e) as part of its investigation of the facts before ordering the local assessing unit to contract for an appraisal.”

NOW THEREFORE, in the best interest of equitable property tax administration, the State Tax Commission hereby assumes jurisdiction of the 2019 ad valorem assessment roll of McKinley Township, Huron County.

Further, the Commission orders that McKinley Township hire an outside party to fix the deficiencies noted in the roll and to complete that work for the 2020 assessment roll.

Further, the Commission orders that a bill shall be sent to McKinley Township, Huron County covering the time and expenses incurred by the State Tax Commission for implementation of this order.

The authority for the actions required by this Official Order is found in the General Property Tax Act, as amended by 1986, Public Act 223, being sections 211.1 through 211.157 of the Michigan Compiled Laws.

WITNESS, my hand and seal of the State Tax Commission this 14th day of October, A.D. 2019.



Nick A. Khouri, Chairperson

W. Howard Morris, Member

Leonard Kutschman, Member

I hereby certify that this is a true copy of the
Order of the State Tax Commission on file in
The State Tax Commission Office as provided
In Act 147, P.A. 1960.

David A. Buick, Executive Director

**STATE OF MICHIGAN
MICHIGAN DEPARTMENT OF TREASURY
STATE TAX COMMISSION**

OFFICIAL ORDER

Whereas, the State Tax Commission at its meeting on October 14, 2019 received a report regarding Eagle Harbor Township, Keweenaw County and

Whereas, the staff report indicated that the Township underwent an AMAR Review in 2016 which indicated: the township did not have documented economic condition factors or land value determinations, did not have proper land value maps, more than 1% of parcels were on override, had a 69% accuracy rating, were not properly including new construction from the prior year, and were not properly assessing sold properties and

Whereas, the Township presented a corrective action plan that stated they would correct the deficiencies noted in the review for the 2018 roll and

Whereas, the Township underwent a follow up review in September of 2018 that indicated that none of the deficiencies had been corrected and

Whereas, on October 22, 2018, after receiving a response from the Township, a letter was sent to the Township indicating that in lieu of assumption of jurisdiction, the Township would be provided with additional time to correct the deficiencies noted in the review and

Whereas, the Township underwent a follow up review in June of 2019 which indicated the Land Value Determination studies did not reconcile with the land values applied within the database and

Whereas, the Township was provided notice of a recommendation to assume jurisdiction and provided 21 days to provide a response for consideration by the State Tax Commission and the response indicated the Township would produce a "Land Value Guide" annually based on their sales study and

Whereas, Michigan Compiled Law 211.10f(1) provides that "If a local assessing district does not have an assessment roll that has been certified by a qualified certified assessing officer, or if a certified assessor or a board of review for a local tax collecting unit is not in substantial compliance with the provisions of this act, the state tax commission shall assume jurisdiction over the assessment roll and provide for the preparation of a certified roll. The commission may order the county tax or equalization department to prepare the roll; may provide for the use of state employees to prepare the roll; or may order the local assessing unit to contract with a commercial appraisal firm to conduct an appraisal of the property in the assessing unit under the supervision of the

county tax or equalization department and the commission. The costs of an appraisal and the preparation of the roll by the county tax or equalization department or by the commission shall be paid by the local assessing district as provided by section 10d (Michigan Compiled Law 211.10d). The commission shall consider the quality of the tax maps and appraisal records required by section 10e (Michigan Compiled Law 211.10e) as part of its investigation of the facts before ordering the local assessing unit to contract for an appraisal.”

NOW THEREFORE, in the best interest of equitable property tax administration, the State Tax Commission hereby assumes jurisdiction of the 2019 ad valorem assessment roll of Eagle Harbor Township Keweenaw County.

Further, the Commission orders that Eagle Harbor Township hire an outside party to fix the deficiencies noted in the roll and to complete that work for the 2020 assessment roll.

Further, the Commission orders that a bill shall be sent to Eagle Harbor Township, Keweenaw County covering the time and expenses incurred by the State Tax Commission for implementation of this order.

The authority for the actions required by this Official Order is found in the General Property Tax Act, as amended by 1986, Public Act 223, being sections 211.1 through 211.157 of the Michigan Compiled Laws.

WITNESS, my hand and seal of the State Tax Commission this 14th day of October, A.D. 2019.



Nick A. Khouri, Chairperson

W. Howard Morris, Member

Leonard Kutschman, Member

I hereby certify that this is a true copy of the Order of the State Tax Commission on file in The State Tax Commission Office as provided in Act 147, P.A. 1960.

David A. Buick, Executive Director

**STATE OF MICHIGAN
MICHIGAN DEPARTMENT OF TREASURY
STATE TAX COMMISSION**

OFFICIAL ORDER

Whereas, the State Tax Commission at its meeting on October 14, 2019 received a report regarding the City of Zilwaukee, Saginaw County and

Whereas, the staff report indicated that the Township underwent an AMAR Review in 2014 which indicated several deficiencies and the City presented a corrective action plan that stated they would correct the deficiencies noted in the review for the 2016 roll and

Whereas, the City underwent a follow up review in July of 2016 that indicated there was not a proper ECF analysis, land adjustments without reason remained and the assessor did not provide the assessment roll certification and

Whereas, on January 13, 2017, after receiving a response from the City, a letter was sent to the City indicating that additional time to correct the deficiencies noted in the review would be provided and underwent a follow up review in July of 2017 which indicated there were still deficiencies in the ECF analysis and Land Value Determinations and

Whereas, on December 12, 2017, the State Tax Commission assumed jurisdiction of the 2017 assessment roll due to recurring deficiencies and

Whereas, on June 5, 2018 the State Tax Commission assumed jurisdiction of the 2018 assessment roll due to the roll not being certified and

Whereas, on June 11, 2019 a follow up review indicated the Residential land study did not appear to be properly calculated to factors in the database and an Industrial land study was not provided and

Whereas, the City was provided notice of a recommendation to assume jurisdiction and provided 21 days to provide a response for consideration by the State Tax Commission and the response indicated the assessor is receiving guidance from assessors and classes and

Whereas, Michigan Compiled Law 211.10f(1) provides that "If a local assessing district does not have an assessment roll that has been certified by a qualified certified assessing officer, or if a certified assessor or a board of review for a local tax collecting unit is not in substantial compliance with the provisions of this act, the state tax commission shall assume jurisdiction over the assessment roll and provide for the preparation of a certified roll. The commission may order the county tax or equalization department to prepare the

roll; may provide for the use of state employees to prepare the roll; or may order the local assessing unit to contract with a commercial appraisal firm to conduct an appraisal of the property in the assessing unit under the supervision of the county tax or equalization department and the commission. The costs of an appraisal and the preparation of the roll by the county tax or equalization department or by the commission shall be paid by the local assessing district as provided by section 10d (Michigan Compiled Law 211.10d). The commission shall consider the quality of the tax maps and appraisal records required by section 10e (Michigan Compiled Law 211.10e) as part of its investigation of the facts before ordering the local assessing unit to contract for an appraisal.”

NOW THEREFORE, in the best interest of equitable property tax administration, the State Tax Commission hereby assumes jurisdiction of the 2019 ad valorem assessment roll of the City of Zilwaukee, Saginaw County.

Further, the Commission orders that a State Contractor will be assigned to the City of Zilwaukee, Saginaw County to fix the deficiencies noted in the roll and to complete that work for the 2020 assessment roll.

Further, the Commission orders that a bill shall be sent to the City of Zilwaukee, Saginaw County covering the time and expenses incurred by the State Tax Commission and the State Contractor for implementation of this order.

The authority for the actions required by this Official Order is found in the General Property Tax Act, as amended by 1986, Public Act 223, being sections 211.1 through 211.157 of the Michigan Compiled Laws.

WITNESS, my hand and seal of the State Tax Commission this 14th day of October, A.D. 2019.



Nick A. Khouri, Chairperson

W. Howard Morris, Member

Leonard Kutschman, Member

I hereby certify that this is a true copy of the Order of the State Tax Commission on file in The State Tax Commission Office as provided In Act 147, P.A. 1960.

David A. Buick, Executive Director

**STATE OF MICHIGAN
MICHIGAN DEPARTMENT OF TREASURY
STATE TAX COMMISSION**

OFFICIAL ORDER

Whereas, the State Tax Commission at its meeting on October 14, 2019 received a report regarding Zilwaukee Township, Saginaw County and

Whereas, the staff report indicated that the Township underwent an AMAR Review in 2014 which indicated several deficiencies and the Township presented a corrective action plan that stated they would correct the deficiencies noted in the review for the 2016 roll and

Whereas, the Township underwent a follow up review in July of 2016 that indicated there was not a proper ECF analysis, land adjustments without reason remained, the assessor did not provide the assessment roll certification and the form L4035a was not used and

Whereas, on January 5, 2017, after receiving a response from the Township, a letter was sent to the Township indicating that additional time to correct the deficiencies would be provided and then underwent a follow up review in July of 2017 which indicated that all of the deficiencies remained and

Whereas, on December 12, 2017, the State Tax Commission assumed jurisdiction of the 2017 assessment roll due to recurring deficiencies and

Whereas, on June 5, 2018 the State Tax Commission assumed jurisdiction of the 2018 assessment roll due to the roll not being certified and

Whereas, on June 11, 2019 a follow up review indicated the Agricultural ECF analysis did not reconcile to factors in the database and the Land Value Determinations do not appear to be properly calculated and

Whereas, the Township was provided notice of a recommendation to assume jurisdiction and provided 21 days to provide a response for consideration by the State Tax Commission and the response from the Township requested further assistance to correct the deficiencies and

Whereas, Michigan Compiled Law 211.10f(1) provides that "If a local assessing district does not have an assessment roll that has been certified by a qualified certified assessing officer, or if a certified assessor or a board of review for a local tax collecting unit is not in substantial compliance with the provisions of this act, the state tax commission shall assume jurisdiction over the assessment roll and provide for the preparation of a certified roll. The commission may order the county tax or equalization department to prepare the

roll; may provide for the use of state employees to prepare the roll; or may order the local assessing unit to contract with a commercial appraisal firm to conduct an appraisal of the property in the assessing unit under the supervision of the county tax or equalization department and the commission. The costs of an appraisal and the preparation of the roll by the county tax or equalization department or by the commission shall be paid by the local assessing district as provided by section 10d (Michigan Compiled Law 211.10d). The commission shall consider the quality of the tax maps and appraisal records required by section 10e (Michigan Compiled Law 211.10e) as part of its investigation of the facts before ordering the local assessing unit to contract for an appraisal.”

NOW THEREFORE, in the best interest of equitable property tax administration, the State Tax Commission hereby assumes jurisdiction of the 2019 ad valorem assessment roll of Zilwaukee Township, Saginaw County.

Further, the Commission orders that a State Contractor will be assigned to Zilwaukee Township, Saginaw County to fix the deficiencies noted in the roll and to complete that work for the 2020 assessment roll.

Further, the Commission orders that a bill shall be sent to Zilwaukee Township, Saginaw County covering the time and expenses incurred by the State Tax Commission and the State Contractor for implementation of this order.

The authority for the actions required by this Official Order is found in the General Property Tax Act, as amended by 1986, Public Act 223, being sections 211.1 through 211.157 of the Michigan Compiled Laws.

WITNESS, my hand and seal of the State Tax Commission this 14th day of October, A.D. 2019.



Nick A. Khouri, Chairperson

W. Howard Morris, Member

Leonard Kutschman, Member

I hereby certify that this is a true copy of the Order of the State Tax Commission on file in The State Tax Commission Office as provided In Act 147, P.A. 1960.

David A. Buick, Executive Director



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY

RACHAEL EUBANKS
STATE TREASURER

DATE: October 14, 2019

TO: David A. Buick, Executive Director
State Tax Commission

FROM: LaNiece Densteadt, Departmental Analyst
State Tax Commission

SUBJECT: Re-certifications and New Certifications of Computerized Tax Rolls

The following units have certified that the requirements of Act 112 of 1990, MCL 211.42a as amended, and the conditions of Public Act 140 of 2015 are being met and request the State Tax Commission certify the computerized tax roll. All required documentation has been received and reviewed.

These certifications will expire **May 1, 2022**.

Date printed: October 3, 2019

New Certifications:

Jackson County

City of Jackson

Newaygo County

Ashland Township
Garfield Township
City of White Cloud

Otsego County

Dover Township
Livingston Township

New Certification Denials: None

Recertification's: None



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY

RACHAEL EUBANKS
STATE TREASURER

DATE: October 14, 2019

TO: David A. Buick, Executive Director
State Tax Commission

FROM: LaNiece Densteadt, Departmental Analyst
State Tax Commission

SUBJECT: New Certifications and Recertifications of Computerized Assessment Rolls

The following units have certified that the requirements of Act 206 of 1893, MCL 211.24 as amended, and the conditions of Public Act 25 of 2016 are being met and request the State Tax Commission certify the use of a computerized database as the assessment roll. All required documentation has been received and reviewed.

These certifications will expire **May 1, 2022**.

Date printed: October 3, 2019

New Certifications:

Cass County

Newberg Township

Chippewa County

DeTour Township

St. Joseph County

Flowerfield Township

Recertifications:

None



STATE OF MICHIGAN
DEPARTMENT OF TREASURY

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

DATE: October 14, 2019
TO: Members of the State Tax Commission
FROM: Emily Leik, Departmental Analyst
SUBJECT: Charitable Nonprofit Housing Organization Exemption

Public Act 456 of 2014 allows for an exemption from the collection of taxes under the General Property Tax Act, Public Act 206 of 1893, for charitable nonprofit housing organizations that own eligible nonprofit housing property. According to the Act, the State Tax Commission shall grant or deny the exemption after consultation with the State Treasurer or designee.

Enclosed is a list of various Habitat for Humanity County Organizations. All applications included in the attached list were reviewed by State Tax Commission staff, are determined to comply with the statutory requirements of Public Act 456 of 2014 and qualify for exemption.

It is recommended that you approve the applications effective on December 31, 2019 for the 2020 tax year, for either a period of three (3) or five (5) years with an expiration date of December 30, 2022 or December 30, 2024, or until one of the following events occurs:

1. The eligible nonprofit housing property is occupied by a low-income person under a lease agreement, or
2. The eligible nonprofit housing property is transferred by the charitable nonprofit housing organization.

State Tax Commission
Applications for Exemption of Charitable Nonprofit Housing Property MCL 211.7kk
10/14/2019 Meeting

Application Number	Name of Charitable Organization	Unit	Unit Type	County	Parcel Number	Years Approved
19-026	Habitat for Humanity Huron Valley	Ypsilanti	Township	Washtenaw	K-11-14-262-026	3 years
19-030	North Star Habitat for Humanity	Marquette	Township	Mackinac	007-600-007-00 and 007-600-027-00	5 years
19-031	Habitat for Humanity Huron Valley	Ypsilanti	Township	Washtenaw	K-11-02-309-012	3 years
19-032	Habitat for Humanity Huron Valley	Ypsilanti	Township	Washtenaw	K-11-11-280-021	3 years
19-033	Habitat for Humanity Huron Valley	Ypsilanti	Township	Washtenaw	K-11-10-436-010	3 years
19-034	Habitat for Humanity of Monroe	Frenchtown	Township	Monroe	58-07-777-145-00	5 years
19-035	Habitat for Humanity of Monroe	Frenchtown	Township	Monroe	58-07-972-708-00	5 years
19-036	Habitat for Humanity of Monroe	Frenchtown	Township	Monroe	58-07-777-092-00	5 years